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NEW HAVEN, CT.

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NEW HAMPSHIRE
CITY OF MANCHESTER
NEW HAMPSHIRE



ANNUAL REPORTS
for the Years 1920-1921

SEVENTY-FIFTH
ANNUAL REPORT
OF THE
Receipts and Expenditures
OF THE
CITY of MANCHESTER
NEW HAMPSHIRE
FOR THE YEAR ENDING
DECEMBER 31, 1920
TOGETHER WITH
Other Annual Reports and Papers Relating
to the Affairs of the City



MANCHESTER, N. H.
Printed by The National Press
1922

MANCHESTER CITY GOVERNMENT

1920

Mayor

MOISE VERRETTE Office, City Hall
Residence, 253 Spruce Street

Chosen at election in December, 1919. Salary, \$3,000 per annum,
payable semi-monthly.

Mayor's Secretary

Virgile M. Verrette Office, City Hall
Residence, 416 Maple Street

Salary, January 1 to July 1, \$700. July 1 to December 31, \$750.

Aldermen

- Ward 1. Edward C. Smith, 900 Union street.
- Ward 2. Albert L. Clough, 181 Walnut street.
- Ward 3. George C. Vail, 596 Belmont street.
- Ward 4. Charles A. Allen, 585 Belmont street.
- Ward 5. Francis X. Carroll, 209 Central street.
- Ward 6. John Dana French, 132 Massabesic street.
- Ward 7. Michael T. Sullivan, 406 Cedar street.
- Ward 8. William O. Corbin, 443 Holly avenue.
- Ward 9. Charles F. Read, 48 Water street.
- Ward 10. William N. Brown, 653 South Main street.
- Ward 11. John L. Barry, 50 Conant street.
- Ward 12. Joseph Alphonse Hebert, 350 Bartlett street.
- Ward 13. Gedeon Lariviere, 80 Reed street.

Board of Aldermen*

STANDING COMMITTEES

*First named, Chairman.

Accounts. Aldermen Barry, Hebert, Smith.

Bills on Second Reading. Aldermen Larivière, Barry, Brown.

Cemeteries. Aldermen Read, Clough, Allen, French, Vail.

City Planning. Aldermen Hebert, Sullivan, Allen.

Claims. Aldermen Carroll, Hebert, French.

Enrollment. Aldermen Brown, Sullivan, Vail.

Finance. The Mayor, Aldermen Corbin, Read, Barry, Carroll, Larivière, Smith, Vail.

Fire Department. Aldermen Corbin, Brown, Larivière.

Health and Charities. Aldermen Sullivan, Smith, Hebert.

Lands and Buildings. Aldermen Read, Corbin, Larivière.

Licenses. Aldermen Corbin, Read, Barry.

Lighting Streets. Aldermen Barry, Corbin, Read.

Parks and Playgrounds. Aldermen Hebert, Carroll, Clough.

Public Safety. Aldermen Sullivan, Carroll, French.

Schools. Aldermen Carroll, Vail, Sullivan.

Streets and Sewers. Aldermen Larivière, Brown, Hebert.

Special Joint Committee on School Buildings. Aldermen Read, Carroll, Allen, Brown, Larivière.

City Auditor

Paul H. Boire Office, City Hall
Salary, January 1 to July 1, \$1,000. July 1 to December 31, \$1,250.
Residence, 407 Highland street.

Clerk

Lillian M. Goulet.

City Treasurer

Alliston L. Partridge Office, City Hall
Salary, January 1 to July 1, \$1,000. July 1 to December 31, \$1,250.
Residence, 325 Walnut street.

Clerk

Mrs. Gertrude S. Driscoll.

Collector of Taxes

Emile P. Hebert Office, City Hall
Salary, January 1 to July 1, \$1,000. July 1 to December 31, \$1,250.
Residence, 91 Youville street.

Clerk

Laura Y. Martel

CITY OFFICERS

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Deputy Collectors of Taxes

Albert J. Giguere

Claude K. Kidder

John B. Cullity

Assessors

Joseph O. Tremblay, chairman. Term expires January, 1921.

William P. Farmer. Term expires January, 1925.

Joseph H. Geisel. Term expires January, 1923.

Salary, \$2,300.

Office, City Hall.

Clerks

Arthur W. Rowell

Harry J. Briggs

City Solicitor

Thomas H. Madigan, Jr. Office, 20 Hanover street

Salary, January 1 to July 1, \$600. July 1 to December 31, \$700.

City Clerk

William J. O'Brien Office, City Hall
Salary, January 1 to July 1, \$1,250. July 1 to December 31, \$1,500.

Residence, 789 Beech street. Also clerk of all committees of the board of aldermen.

Clerks

Frances Burke

Josephine Miville

Rose Kennedy

City Messenger

Roger J. Gorman Office, City Hall

Salary, January 1 to July 1, \$600. July 1 to December 31, \$700.

Residence, 311 Summer street

Superintendent of Public Buildings

Created by Chapter 284 of the Session Laws of 1911. Elected in the month of April by board of Aldermen for a term of four years. Salary, January 1 to July 1, \$1,100. July 1 to December 31, \$1,350.

James A. Rogers. Term expires April, 1923 Office, City Hall

Inspector of Buildings

Jean B. Lariviere

Inspector of Petroleum

Herman Fischer

Paid by fee, $\frac{1}{4}$ of one per cent per gallon

Registrars of Voters

Alfred Forant, chairman. Term expires April, 1923.

Walter P. Mullen. Term expires April, 1922.

George O. West, clerk. Term expires April, 1921.

Police Commissioners

Frank W. Sargeant, chairman. Term expires September, 1923.

Louis A. Dozois, clerk. Term expires September, 1921.

Charles D. Barnard. Term expires September, 1922.

Appointed by the Governor for a term of three years.

Chief of Police

Michael J. Healy Office at Police Station
Salary, \$4,500. Residence, 304 Central street.

Appointed by Commissioners.

CITY OFFICERS

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Captains

James J. Hampston

Charles R. Healy

Salary, \$2,400.

Sergeants

William F. Foye. Salary \$5.50 per day.

Martin W. Rourke. Salary \$5.50 per day.

Thos. E. Manning. Salary \$5.50 per day.

John F. O'Malley. Salary \$5.50 per day.

Inspectors

William M. Moher. Salary \$5.50 per day.

Joseph J. Gorey. Salary \$5.50 per day.

Martin E. Sullivan. Salary \$5.50 per day.

Electrician

Edward H. McQuaid. Salary \$5.50 per day.

Clerk and Stenographer

John F. Griffin. Salary \$5.50 per day.

Municipal Court

Charles A. Perkins, Justice.

Arthur S. Healy, Associate Justice.

Thomas J. Bois, Clerk and Probation Officer.

Fire Commissioners

William B. Burpee, chairman. Term expires April, 1923.

Joseph S. Flynn. Term expires April, 1921.

Joseph E. Lachance, clerk. Term expires April, 1922.

One member appointed by the Mayor annually, for a term of three years.

Chief Engineer

Charles H. French Office, Central Station, Vine street
Salary, \$3,200. Residence, 94 Ashland street

Deputy Chief Engineers

Edwin W. Merrill

Arthur J. Provost

Clerk

Tom R. Kellogg

Superintendent of Fire Alarm Telegraph

John E. Rogers
Elected by Board of Fire Engineers.

Sealer of Weights and Measures

Edward F. Kean Office, City Hall
Salary, January 1 to July 1, \$900. July 1 to December 31, \$1,150.
Residence, 355 Laurel street

Board of Health

One member appointed by the mayor annually in the month of January. Salary, \$200 each per annum. Office, Court House, West Merrimack street, corner Franklin street.

Maurice Watson, M. D., chairman. Term expires February 1, 1923.

Michael J. Sullivan. Term expires February 1, 1922.

Emile D. Miville, M. D. Term expires February 1, 1921.

Office Clerks

M. Alma Fracker

Louise Freeman

Health Officer

Carl O. Seaman

Inspectors

William B. Blake, Sanitary.
 John F. Looney, Sanitary.
 A. J. Parent, Sanitary.
 George T. Sheehan, Medical.

Board of Examiners of Plumbers

Michael F. Sullivan, chairman. Term expires November 1, 1921.
 Director Michael F. Shea, clerk, *ex-officio*.
 Edward C. Corey. Term expires November 1, 1922.
 Appointed by Mayor.

City Physician

Gustave Lafontaine Office, 1152 Elm street
 Salary, January 1 to July 1, \$750. July 1 to December 31, \$900.
 Residence, 635 Maple street

DEPARTMENT OF PUBLIC WORKS
Commissioners

Moïse Verrette, Mayor.
 John P. Kirby, clerk. Term expires April, 1921.
 *George H. Warren, chairman. Term expires April, 1920.
 †A. L. Franks. Term expires April, 1923.
 Cyprien J. Belanger. Term expires April, 1922.
 One member annually appointed by mayor and confirmed by board
 of mayor and aldermen for a term of three years.

*Term expired and A. L. Franks elected to fill vacancy.
 †Resigned in October, 1920.

Director of Public Works

Michael F. Shea Office, City Hall
 Salary, \$4,000. Residence, 279 Grove street.
 Elected by the Commissioners of Public Works.

Superintendents

Jeremiah Shea, Street Cleaning James Kendrigan, Sewers

Office Clerks

H. H. Clement

T. F. Linehan

F. W. Bodwell

T. F. Ryan

Assistant Engineers

G. W. Wales

M. D. Kearney

J. J. McAllister, Jr.

F. X. Sheehan

Clerks

Alfred T. Dodge

T. F. Ryan

Commissioner of Charities

Thomas J. Quirk Office, City Hall
 Salary, January 1 to July 1, \$750. July 1 to December 31, \$1,150...
 Residence, 46 Spring street

Clerk

Josephine F. Chatel

School Committee

Chosen at the election in December, 1919, the mayor member, *ex-officio*. The board of school committee choose the clerk of the board, the superintendent of public instruction, the truant officers, and the teachers in the public schools, and determine their salaries. They have charge of the purchase of free text-books and other supplies and are limited by the appropriations of the city councils. The salary of the committee is \$25 each per year.

Moise Verrette, Mayor, *ex-officio*, chairman.

Ward 1. George A. Dickey, 1052 Union street.

Ward 2. Edward H. Chadbourne, 87 Russell street.

Ward 3. L. Ashton Thorp, 445 Lowell street.

Ward 4. John F. Holmes, 567 Hanover street.

Ward 5. William F. Glancy, 214 Bell street.

Ward 6. George Waldo Browne, 329 Massabesic street.

Ward 7. Francis J. Hurley, 263 Green street.

Ward 8. Edward D. Healy, 97 Taylor street.

Ward 9. Timothy C. Cronin, 74 Spring street.

Ward 10. Ned T. Wallace, 109 Riddle street.
 Ward 11. Daniel A. McDonnell, 5 Parker avenue.
 Ward 12. Endee C. Noury, 418 Notre-Dame avenue.
 Ward 13. François J. Houlne, 434 Notre-Dame avenue.
 George A. Dickey, vice-chairman of the board.
 Charles H. Martel, clerk of the board, 261 Orange street.

Superintendent of Schools

Herbert F. Taylor Office, City Hall
 Salary, \$4,000. Residence, 1041 Union street.

Clerk

Frances Abbott

Truant Officers

*Curtis W. Davis	T. J. Fellows	Harry J. Woods
Salary, \$1,800 each.		

*Deceased, and T. J. Fellows elected to fill vacancy.

Clerk

Alexander J. Demers

Trustees of Carpenter Memorial Library

(Law of 1854, chapter 1588. See contract with Manchester Athenaeum, printed on pages 107 and 108 of City Report for fiscal year ending January 31, 1855.) Board of seven trustees, one of which is elected by aldermen and board of trustees in joint convention in September annually. Term of service, seven years, no salary. Two additional trustees, mayor and president of common council, *ex-officio*.

Wilfrid J. Lessard, 299 Merrimack street. Term expires October 1, 1922.

Henry W. Boutwell, 587 Union street. Term expires October 1, 1925.

John J. Holland, 218 Central street. Term expires October 1, 1926.

Walter M. Parker, 1883 Elm street. Term expires October 1, 1927.

Herman F. Straw, 607 Chestnut street. Term expires October 1, 1921.

Frank P. Carpenter, Elm corner West North street. Term expires October 1, 1923.

William F. Farmer, Candia road. Term expires October 1, 1924.

Moise Verrette, Mayor, *ex-officio*.

Carpenter Memorial Library

Pine street between Concord and Amherst streets, facing Victory Park. Open from 9 a. m. to 9 p. m. Sundays, 1.30 p. m. to 6 p. m.

Librarian

F. Mabel Winchell. Residence, 593 Union street. Salary, \$1,800. Elected by the trustees of library.

Water Commissioners

Office at Court House, corner Franklin and West Merrimack streets. Telephone at office and pumping station.

Moise Verrette, Mayor, *ex-officio*.

Charles M. Floyd, chairman. Term expires January, 1926.

*Perry H. Dow. Term expires January, 1921.

Edgar J. Knowlton, clerk. Term expires January, 1922.

Walter G. Africa. Term expires January, 1923.

Gedeon Lariviere. Term expires January, 1924.

Benjamin F. Worcester. Term expires January, 1925.

J. Brodie Smith. Term expires January, 1927.

*Deceased, and J. Brodie Smith elected to fill vacancy.

Edgar J. Knowlton, clerk of the board of water commissioners.

Office, Court House, Franklin street. Chosen by water commissioners annually.

Superintendent of Water Works

James H. Mendell Office, Court House, Franklin street
Salary, January 1 to July 1, \$1,750. July 1 to December 31, \$2,250.

Residence, 1019 Union street. Chosen by water commissioners annually.

Water Registrar

John L. Wade Office, Court House, Franklin street

Engineer at Old Pumping Station

Frank A. Bill

Engineer at New Pumping Station

Samuel McDonald

City Weigher

John A. Kane Office, City Scales, Franklin street
Salary, January 1 to July 1, \$400. July 1 to December 31, \$600.

All fees for weighing returned monthly to city treasurer with sworn statement.

Trustees of Cemeteries

Two trustees elected by board of aldermen in January, annually, for the term of four years. Sub-trustees appointed by board of trustees.

Frank C. Livingston. Term expires January, 1921.

Johann A. Graf. Term expires January, 1921.

Albert A. Smith. Term expires January, 1922.

George W. Cheney. Term expires January, 1922.

William H. Maxwell. Term expires January, 1923.

C. H. Gile. Term expires January, 1923.

Judge Robert J. Peaslee. Term expires January, 1924.

Harrie M. Young. Term expires January, 1924.

Sub-Trustees of Cemeteries**PINE GROVE CEMETERY**

Alderman Charles F. Read, chairman; Alderman George C. Vail,
Mr. Johann A. Graf, Mr. Harrie M. Young, Judge Robert J. Peaslee.

VALLEY CEMETERY

Alderman John D. French, chairman; Alderman Charles A. Allen,
Mr. Frank C. Livingston, Mr. Albert A. Smith, Mr. George W. Cheney.

AMOSKEAG CEMETERY

Alderman Albert L. Clough, chairman; Mr. William H. Maxwell,
Mr. Charles H. Giles.

Trustees of Cemetery Funds

Elected by the board of mayor and aldermen in the month of September for a term of ten years.

Norwin S. Bean, clerk. Term expires January, 1930.

Charles H. Anderson. Term expires January, 1925.

Moise Verrette, Mayor, *ex-officio*, chairman.

Alliston L. Partridge, Treasurer.

Superintendent of Pine Grove Cemetery

John H. Erskine Office and residence at the cemetery

Superintendent of Valley Cemetery

*Eugene C. Smith—Office at the cemetery; residence, 272 Mast street.

H. A. Webb—Office at the cemetery; residence, 383 Amherst street.

*Resigned, and H. A. Webb elected to fill vacancy, temporarily.

Superintendent of Amoskeag Cemetery

George C. Harwood Residence, Amoskeag

Sinking Fund Commissioners

Moise Verrette, Mayor, Chairman.

Alliston L. Partridge, Clerk and Treasurer.

Charles M. Floyd.

Selectmen

Salary, \$50 each, payable in December of each year, in equal payments.

WARD 1

Charles R. Bodwell

Arthur W. Chase

Joseph H. Laflamme

WARD 2

Alfred Anderson

Thomas J. Bois

Lewis E. Farwell

CITY OFFICERS

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WARD 3

Daniel H. Carr

Amedee Beliveau

John A. Friborg

WARD 4

Herman B. Neal

Frederick N. Walker

Alexis F. Bisson

WARD 5

John F. Kelley

John C. OBrien

Peter J. Magan

WARD 6

Robert Bunton

Carl S. Youngquist

Steven E. Thibeault

WARD 7

Jeremiah J. Healy, Jr.

Bernard McLaughlin

Adelard Pepin

WARD 8

Thomas J. Harvey

Harold V. Young

Darius Bouchard

WARD 9

Frank B. Lamb

John P. Mullen

WARD 10

William S. Buffington

Fred E. Dow

WARD 11

Frank H. Caldwell

Alexander McCabe

Ellsworth Roukey

WARD 12

Arthur St. Germain

Antonia Millette

Louis Gauthier

WARD 13

Elae Gagnon

Timothy Warren

Pierre Gauthier

Moderators

- Ward 1. Edward C. Smith.
- Ward 2. Harry T. Lord.
- Ward 3. William E. Felch.
- Ward 4. Albert E. Blanchard.
- Ward 5. Martin E. Sullivan.
Joseph P. Kenney.
- Ward 6. Andrew B. Bunton.
James B. Balloch.
- Ward 7. John A. Connolly.
- Ward 8. John D. Sullivan.
- Ward 9. Herbert E. Richardson.
Charles J. Abbott.
- Ward 10. Eben E. Whedon.
George W. Cheney.
- Ward 11. Charles J. McLaughlin.
Thomas J. Kane.
- Ward 12. Joseph A. Montplaisir.
Joseph A. Hebert.
- Ward 13. Gedeon Lariviere.

Salary, \$40 each, payable in December of each year, in equal payments.

Ward Clerks

- Ward 1. Frederick S. Nutting.
- Ward 2. Darwin J. Forsaith.
- Ward 3. George W. Prescott.
- Ward 4. Henry A. Worthen.
- Ward 5. Edward J. Ivers.
- Ward 6. Fred D. Pierce.
- Ward 7. James E. Hines.
- Ward 8. Edward C. Healy.
- Ward 9. Timothy C. Cronin.
- Ward 10. Alfred J. Dionne.
- Ward 11. Henry R. Blais.
- Ward 12. Edward Rajotte.
- Ward 13. J. Arthur Dionne.

Salary, \$60 each, payable in December of each year, in equal payments.

MAYOR'S INAUGURAL ADDRESS

MAYOR'S INAUGURAL ADDRESS

Gentlemen of the City Government:

Assembled here in our official capacity and having bound ourselves by solemn oath to faithfully perform the duties of our several offices, we can add little to the words already spoken.

We are servants of the city; not of wards. We are pledged to the common, not to merely local good. Many of you are experienced in city affairs; all of you have the ability and good will to make this administration of great benefit to the city. It is therefore fair to presume that our acts and motives for the coming two years will always be governed by our full understanding of the will and mandate of the people who elected us and the full appreciation of the faith they have placed in us to manage efficiently and economically the business of the city; that the government will be conducted conscientiously and with honesty of purpose; that every known and tried principle conducive of harmony and success in the private affairs of men will be resorted to and applied as needed to carry on the responsible duties we are under oath to perform.

You will not therefore, I trust, deem it impertinent if I remind you that none of us are absolved from the duty of giving the best there is in us toward the maintenance of the municipality, and that this requires the thoughtful care and attention of every city official.

We will do much for our city when we raise the standard and enlarge the usefulness of our offices but we will not accomplish all we can, nor will we discharge our full duty, unless we also attempt to better the conditions and give every movement the benefit of our unselfish thought and judgment. In this way it will be possible for us to make safe and sure the foundation upon which must rest the success and value of all our efforts and accomplishments.

There has been neglect in the past and mismanagement of some departments. These defects are incident to all human government in varying degree. We can abolish many of them.

It is true that many difficulties unknown to private enterprises are encountered in the administration of the business of a city, and that the obligations on the part of those empowered to attend to these matters of public welfare are most exacting; but it lies within the power of each individual in any way connected with the conduct of municipal matters to greatly lighten the burden by co-operating with one another and in respecting each other's motives and principles. We may at times differ in judgment as to the best means to accomplish an end, but always, through it all, we will ever remember that kindness, friendliness and devotion to purpose will be the only motives that prompt us in our every act.

The program for public improvements is well developed as to schools, highways and bridges. The demand for these and other needs reminds us that we can no longer be expected to continue extensive rebuilding of the city improvements in the face of increased cost of production and materials, with inadequate resources.

The present limitation of the city as to money available for the construction of streets, sidewalks, bridges and buildings arises from the act of the state legislature, which fixed the maximum tax rate for this city at fifteen mills. Sufficient at that time, it has proved wholly insufficient under the rapidly rising cost of labor and materials; the great increase in population without a corresponding increase in taxable property.

We are obliged to do much with comparatively little money. This peculiar situation, while seemingly embarrassing, is not altogether invincible. Strict economy in all the departments, that is, the practice of intelligent saving without impairing efficiency, will aid in stabilizing the finances.

At this very beginning of the municipal year, we should make clear, beyond shadow of doubt, our intention to pursue this course on lines of the broadest public interest. No improvements or enterprise should be undertaken to satisfy selfish, personal or local interests. There should be no extravagance, and the believers in the need of improvements will most benefit their cause by seeing to it that they are free from the least taint of excessive or reckless expenditure of the public funds.

It is therefore the duty of this administration to study the needs of the city and how its present income adjusts itself to these needs, with a view of perfecting a means of providing an adequate income that might be presented to the legislature of 1921, which is the body and only body that has the power to grant the necessary relief that will enable the municipality to further the improvements stated above.

In conclusion, I desire to preclude any impression you may have that I assume the power of dictation as to the performance of your duties. I address you not only as the chief executive of the city, but as a citizen proud of its progress and high standing. I am aware of the fact that the responsibility of all legislation touching the prosperity of the city and the correction of abuses rests with you, and therefore I do not assume any lofty or superior knowledge of the city's needs. The suggestions herein contained are made in the spirit of progressive attainments and are only a means to an end. I shall seek continually the better government I was elected to promote, and I assure you that I have no doubt that you will each of you seek as whole-heartedly as men can the promotion of the same object.

(Signed)

MOISE VERRETTE,

Mayor.

REPORT OF THE CITY AUDITOR

REPORT OF THE CITY AUDITOR

STATEMENT OF THE RECEIPTS AND EXPENDITURES OF THE CITY OF MANCHESTER FOR THE YEAR 1920.

RECEIPTS

TAXES

Received from:

Current year poll taxes	\$75,529.50	
Current year property taxes	1,763,593.95	
Previous years poll taxes	8,246.76	
Previous years property taxes	111,681.46	
State:		
Railroad	73,284.01	
Savings Bank	125,739.70	
Insurance	5,232.75	
Supplementary Railroad	3,735.09	
Tax Title Redemptions	1,908.04	
Tax Deeds	352.09	
Excess	15.24	
		<hr/> \$2,169,318.59

LICENSES

Received from:

Dog	\$2,840.34	
Amusement	2,753.50	
Pool, Bowling, etc.	2,220.00	
Milk	577.50	
Garbage	71.00	
Junk	292.65	
All other	1,183.20	
		<hr/> \$9,938.19

PERMITS

Received from:

Automobile	\$34,097.15	
Marriage	970.00	
Sewer	712.49	
		<hr/> \$35,779.64

ANNUAL OFFICIAL REPORT

FINES AND FORFEITS

Received from:

Court	\$11,614.56	
	<hr/>	\$11,614.56

OTHER GENERAL REVENUE

Received from:

Rents	\$180.00	
	<hr/>	\$180.00

SPECIAL ASSESSMENTS

Received from:

Moth Extermination	\$8.63	
	<hr/>	\$8.63

GENERAL GOVERNMENT

Received from:

Tax Collector:		
Costs of tax collections	\$2,338.50	
Costs of collections of tax titles re-		
deemed	197.45	
City Hall:		
Commission on Telephone Booth	5.86	
	<hr/>	\$2,541.81

PROTECTION OF PERSONS AND PROPERTY

Received from:

Fire Dept. (Sale of horses, etc.)	\$395.97	
	<hr/>	\$395.97

HEALTH AND SANITATION

Received from:

Board of patients at hospital	\$2,434.06	
Public comfort station	720.85	
	<hr/>	\$3,154.91

HIGHWAYS

Received from:

Streets	\$8,565.33	
Sidewalks (Removing snow)	17.68	
Transportation, equipment and supplies (Sale of gravel)	82.47	
Miscellaneous (Use of road machine)	5.28	
	<hr/>	\$8,670.76

CHARITIES

Received from:

City Farm (Sale of plows, animals, dressing)	\$1,439.12	
	<hr/>	\$1,439.12

EDUCATION

Received from:

Tuition	\$2,044.16	
Sale of books	75.00	
Miscellaneous (Toll calls) .....	.93	
	<hr/>	\$2,120.09

LIBRARIES

Received from:

Carpenter Memorial Library:		
Fines, sales, etc.	\$934.11	
	<hr/>	\$934.11

RECREATION

Received from:

Derryfield Park (Sale of wood)	\$208.50	
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UNCLASSIFIED

Received from:

Fuel account	\$3,054.92	
Municipal gardens	1,267.00	
Public Market Stalls	52.00	
Swift, McNutt Co. (Demolishing school) ..	2,705.00	
Treasurer (Tailings)	582.41	
	<hr/>	\$7,661.33

PUBLIC SERVICE ENTERPRISES:

Water Department

Received from:

Water	\$174,024.96	
	<hr/>	\$174,024.96

OTHER ENTERPRISES

Received from:

Public Scales	\$297.00	
	<hr/>	\$297.00

CEMETERIES

Received from:

Pine Grove:

Sale of Lots and Graves	\$15,946.55
Care of Lots and Graves	1,288.55
Interments, Plants, etc.	7,122.72

Valley:

Sale of Lots and Graves	54.00
Care of Lots and Graves	652.50
Interments, Plants, etc.	647.00

Merrill:

Sale of Lots and Graves	17.03
Miscellaneous	25.00

Amoskeag:

Burials	27.00
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 \$25,780.35.

REPORT OF THE CITY AUDITOR

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INTEREST

Received from:

Bank deposits	\$11,485.51	
Deferred taxes	3,588.57	
Investments (Suncook Valley R. R.)	2,250.00	
Collections tax titles redeemed	298.25	
	<hr/>	\$17,622.33

MUNICIPAL INDEBTEDNESS

Received from:

Temporary revenue loans	\$1,300,000.00	
General loans (bond issue)	396,685.00	
Premiums	6.50	
Sinking fund (Water)	22,386.05	
	<hr/>	\$1,719,077.55

TRUST FUNDS

Received from:

Pine Grove perpetual care	\$6,021.08	
Valley perpetual care	814.00	
Piscataquog perpetual care	765.00	
Income from Library Funds	210.24	
Income from Cemetery Funds	11,397.10	
	<hr/>	\$19,207.42

REFUNDS

Received from:

Appropriation Overdrafts:

Charities	\$20.00	
Health	1.52	
Tax Collector	93.40	
City Hall	8.40	
City Clerk	4.75	
Schools	9.50	
Accrued interest (Schools Bonds)	1,166.67	
Miscellaneous	3.84	
	<hr/>	\$1,308.08

Total Receipts	\$4,211,283.90
Cash on hand January 1, 1920	263,887.44

\$4,475,171.34

EXPENDITURES

GENERAL GOVERNMENT

Mayor, salaries	\$6,110.80
Other expenses	179.27
Incidentals	600.00
Aldermen, salaries	2,600.00
Other expenses	263.75
Auditor, salaries	3,575.00
Other expenses	127.01
Treasurer, salaries	3,600.00
Other expenses	608.63
Collector, salaries	9,809.00
Other expenses	2,124.63
Assessors, salaries	14,624.16
Other expenses	1,574.77
Law, salary	1,400.00
Other expenses	129.50
City Clerk, salaries	6,804.16
Other expenses	988.74
City Messenger, salary	1,300.00
Other expenses	51.55
Engineers, Salaries	8,647.09
Other Expenses	426.92
Building Department, salaries	8,751.38
Other expenses	949.27
Registration, salaries	5,532.43
Other expenses	3,263.62
Election, salaries	2,665.00
Other expenses	1,036.32
City Hall, salaries	3,793.00
Other expenses	3,766.28
Old Court House, salaries	2,668.00
Other expenses	559.81
Care of city clocks	600.00

 \$99,130.14

PROTECTION OF PERSONS AND PROPERTY

Police Commission, payroll	\$149,570.65
Pensions	1,888.25
Other expenses	5,565.22
Police Station, payroll	2,745.00
Other expenses	2,765.51

REPORT OF THE CITY AUDITOR

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Municipal Court, salaries	3,300.00	
Fire Department, payroll	195,931.70	
Pensions	2,910.24	
Other expenses	31,704.93	
Call Men, payroll	13,072.00	
Special Guard, payroll	158.74	
Fire Alarm Telegraph, payroll	11,500.99	
Other expenses	2,410.44	
Motor fire apparatus	1,953.56	
Fire Alarm Extension	393.02	
Sealer of Weights and Measures, salary	1,950.00	
Other expenses	191.09	
		<hr/>
		\$428,011.34

HEALTH AND SANITATION

General administration, salaries	\$28,357.40	
Other expenses	6,644.64	
City Hospital, salaries	16,614.46	
Other expenses	20,739.27	
Vital statistics, payroll	1,001.75	
Other expenses	124.50	
City Physician, salary	1,650.00	
Public Comfort Station, payroll	5,204.00	
Other expenses	1,369.38	
Examination of plumbers	32.01	
		<hr/>
		\$81,737.41

HIGHWAYS

General administration, salaries	\$10,736.41	
Other expenses	1,552.68	
General highway expenditures, payroll	32,549.63	
Other expenses	642.99	
Sewer maintenance, payroll	7,716.31	
New sewers, payroll	13,500.49	
Other expenses	27.53	
New highways, payroll	279.08	
Street cleaning, payroll	141,709.72	
Transportation, equipment and supplies, payroll	86,509.07	
Other expenses	76,023.74	
Sidewalks maintenance, payroll	197.45	
Other expenses	7,727.69	
New sidewalks	4,000.00	
Street lighting	63,967.91	
Taking down arches	426.21	
Boulevard lighting	6,731.54	
		<hr/>
		\$454,298.45

CHARITIES

General administration, salaries	\$3,100.00	
Other expenses	364.60	
Outside relief	19,472.49	
Indigent soldiers	279.00	
Charitable gifts	4,900.00	
City Farm, salaries	1,009.80	
Other expenses	1,077.36	
		<hr/>
		\$30,203.25

EDUCATION

General control, salaries	\$6,535.34	
Other expenses	26,407.09	
Instruction, salaries	388,625.54	
Other expenses	26,154.51	
Operation of school plant, salaries	31,884.08	
Other expenses	60,297.53	
Schools maintenance, other expenses	1,752.31	
Auxiliary agencies, other expenses	3,560.28	
Miscellaneous expenses	2,155.65	
Outlays	301.62	
		<hr/>
		\$547,673.95

LIBRARIES

Carpenter Memorial Library, salaries	\$20,311.20	
Other expenses	7,701.47	
Purchase of books	1,788.56	
Currier and Mead Funds, books	357.04	
		<hr/>
		\$30,158.27

RECREATION

Parks and commons, salaries	\$19,235.91	
Other expenses	10,561.00	
Parks improvements	1,883.95	
Playgrounds, salaries	1,842.17	
Rock Rimmon Park	10,958.10	
Band concerts	451.00	
Armistice Day	123.00	
		<hr/>
		\$45,055.13

REPORT OF THE CITY AUDITOR

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UNCLASSIFIED

Damages to Persons and Property	\$25,887.26	
Allowance to Mrs. Kelley	1,800.00	
Printing 1917 and 1918 city reports	587.00	
Patriotic purposes, salary	450.00	
Other expenses	275.40	
Memorial Day, G. A. R.	500.00	
Patriotic institutions	1,000.00	
Printing and stationery	913.86	
Repairs to public buildings, payroll	20,085.52	
Other expenses	15,166.31	
Auditing	3,500.00	
Miscellaneous expenses	3,245.38	
Fuel account	3,576.30	
Municipal gardens, salaries	2,666.76	
Other expenses	651.22	
Public Bath Houses, salaries	814.28	
Other expenses	26.76	
		<hr/>
		\$81,146.05

PUBLIC SERVICE ENTERPRISES

Water Department, payroll	\$103,623.60	
Other expenses	119,085.78	
Public Scales, salary	1,033.33	
Other expenses	54.87	
		<hr/>
		\$223,797.58

CEMETERIES

Pine Grove, payroll	\$31,076.45	
Other expenses	7,157.31	
Valley, payroll	6,371.21	
Other expenses	517.73	
Special Land, Valley	2,000.00	
Amoskeag, payroll	470.75	
Merrill Yard, payroll	100.00	
Huse, payroll	200.00	
		<hr/>
		\$47,893.45

INTEREST

Temporary loans	\$56,460.29	
General loans	64,830.00	
Water loans	5,600.00	
		<hr/>
		\$126,890.29

MUNICIPAL INDEBTEDNESS

Temporary loans	\$1,350,000.00	
General loans	105,000.00	
Water loans	20,000.00	
		<hr/> \$1,475,000.00

AGENCY

State tax	\$331,636.00	
County tax	165,022.67	
Liquor	377.60	
		<hr/> \$497,036.27

REFUNDS

Taxes	\$221.77	
Tax titles	2,767.24	
		<hr/> \$2,989.01

SPECIAL APPROPRIATIONS

New schools	\$298,559.89	
Sewerage plans	2,885.77	
		<hr/> \$301,445.66
Total Expenditures	\$4,472,466.25	
Cash on hand December 31, 1920	2,705.09	
		<hr/> \$4,475,171.34
		<hr/> =====

REPORT OF THE CITY AUDITOR

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CITY OF MANCHESTER, N. H.

Financial Statement

December 31st, 1920

REVENUE ACCOUNTS

Asset Accounts		Liability Accounts	
Cash, in Banks and Offices		Non-Revenue Cash, used for Revenue Purposes	\$58,996.62
Accounts Receivable:		Current Debts:	
Taxes, 1911	\$9,916.19	Temporary Revenue Loan	268,000.00
Taxes, 1912	6,523.39	Appropriation Balances	39,732.77
Taxes, 1913	4,933.91	Water Revenue	
Taxes, 1914	6,617.58	(Reserved for Appropriation when Col-	
Taxes, 1915	5,607.20	lected)	1,363.88
Taxes, 1916	6,665.60	Cemetery Trust Funds	7,633.08
Taxes, 1917	8,124.13	Tallings	873.60
Taxes, 1918	5,025.78		
Taxes, 1919	7,987.42		
Taxes, 1920	127,471.03		
Tax Titles (Purchased by City)	\$188,872.23		
Tax Deeds (City Possessions)	1,887.30		
	352.14		
Departmental Bills Receivable:			
Health	\$8,120.70		
Public Works	3,231.21		
Schools	122.75		
Buildings	15.00		
Pine Grove Cemetery	248.73		
Valley Cemetery	125.25		
Piscataquog Cemetery	77.50		
Municipal Gardens .....	.....	
Water	11,941.14		
Revenue of 1920	1,363.88		
	172,183.26		
	<u>\$376,599.95</u>		
			<u>\$376,599.95</u>

NON-REVENUE ACCOUNTS, GENERAL

Asset Accounts		Liability Accounts	
Cash, in Banks and Offices ..	\$61,701.71	Non-Revenue Appropriation ..	\$523,316.71
Loans Authorized	555,000.00		
Discount on Bonded Debt	6,615.00		
	<u>\$623,316.71</u>		<u>\$623,316.71</u>

INDEBTEDNESS

Sinking Funds (Cash and Securities)	\$241,356.79	Bonded Debt (With Sinking Funds):	
Net Bonded Debt (Balancing Account)	1,823,643.21	Municipal Loan of 1902-1909 ..	\$230,000.00
		Improvement Loan of 1910 ...	100,000.00
			<u>\$330,000.00</u>
		Bonded Debt (Serial Bonds):	
		Fire Loans	\$76,750.00
		Health Loans	54,750.00
		Sewer Loans	259,333.00
		Highway Loans	652,834.00
		School Loans	541,333.00
		Water Loans	120,000.00
		Cemetery Loans	30,000.00
			<u>1,735,000.00</u>
	<u>\$2,065,000.00</u>		<u>\$2,065,000.00</u>

NON-REVENUE ACCOUNTS, TRUST AND INVESTMENT FUNDS

Cash and Securities	\$396,926.01	Trust Funds:	
		Library Fund:	
		Dean Fund	\$14,122.44
		Mary A. Elliott Fund	4,807.23
		Eliza A. Eaton Fund	4,440.89
		Emily A. Smith Fund	5,509.28
		Michael Prout Fund	8,244.09
		Moody Currier Fund	5,000.00
		Edwin Jones Fund	5,000.00
		Income Account	748.48
			<u>\$47,872.41</u>
		Cemetery Funds:	
		Pine Grove, Perpetual Care	\$265,108.64
		Valley, Perpetual Care	64,224.24
		Piscataquog, Perpetual Care	7,554.47
		Merrill Yard, Perpetual Care	2,824.86
		Oliver Gould, Pine Grove	
		Fund	500.00
		Emily E. Killey, Pine Grove	
		Fund	2,560.82
		Mary F. Nichols, Pine Grove	
		Fund	520.77
		Edith F. Stark, Pine Grove	
		Fund	1,120.70
		Antoinette Hill, Pine Grove	
		Fund	1,285.44
		Lucy E. Hodge, Pine Grove	
		Fund	204.14
		Hannah A. Currier, Valley	
		Fund	625.73
		E. W. Harrington, Valley	
		Fund	2,257.17
		Gale Fund, Income Account	266.62
			<u>349,053.60</u>
			<u>\$396,926.01</u>

NON-REVENUE ACCOUNTS, PERSONAL PROPERTY

Departmental Inventories:	City of Manchester (Balancing Account)	\$705,772.85
Mayor	\$942.50	
Aldermen	488.00	
Auditor	1,451.50	
Treasurer and Collector	1,784.60	
City Clerk	1,093.50	
Assessors	16,064.25	
City Messenger	145.00	
City Hall	219.00	
Registrars	566.00	
Buildings	5,073.00	
Police	18,784.88	
Fire	232,370.15	
Sealer of Weights and Measures	120.00	
Health	7,511.00	
Board of Public Works	148,581.50	
Charities	326.00	
Schools	82,140.49	
Library Books	75,000.00	
Library Furniture	32,000.00	
Parks and Playgrounds	1,612.50	
Water	65,260.15	
Public Scales	10.00	
Pine Grove Cemetery	10,153.73	
Valley Cemetery	784.50	
Amoskeag Cemetery	74.95	
Piscataquog Cemetery	10.00	
Engineers	3,205.65	
	<u>\$705,772.85</u>	<u>\$705,772.85</u>

CITY OF MANCHESTER—AUDITOR'S DEPARTMENT

APPROPRIATION STATEMENT

REVENUE ACCOUNTS	DEBITS				BALANCE	CREDITS						
	Pay-Rolls	Bills	Department Transfers	Municipal Transfers		Total	Total	Municipal Transfers	Department Transfers	Cash Receipts	Appropriations	Balance from 1919
General Government												
Mayor	\$6,110.50	\$179.27			\$6,290.07	\$6,290.07	\$190.07				\$6,100.00	
Mayor's Incidentals		600.00			600.00						600.00	
Aldermen	2,600.00	263.75			2,863.75		2,863.75	263.75			2,600.00	
Auditor	3,575.00	127.01		\$197.99	3,900.00		3,900.00				3,900.00	
Treasurer	3,600.00	608.68			4,208.68		4,208.68	408.68			3,800.00	
Collector	9,809.00	2,124.63			11,933.63		11,933.63	2,040.23		\$93.40	9,800.00	
Assessors	14,624.16	1,574.77			16,198.93		16,198.93	198.93			16,000.00	
Law	1,400.00	129.50			1,529.50		1,529.50	129.50			1,400.00	
City Clerk	6,804.16	988.74			7,792.90		7,792.90	488.15		4.75	7,300.00	
City Messenger	1,300.00	51.55			1,351.55		1,351.55	101.55			1,250.00	
Engineers	8,647.09	426.92		725.99	9,800.00		9,800.00				9,800.00	
Superintendent of Buildings	8,751.38	949.27			9,700.65		9,700.65		\$200.65		9,500.00	
Election and Registration	8,197.43	4,299.94	\$1,316.41		13,813.78		13,813.78				5,150.00	
City Hall	3,793.00	3,766.28			7,559.28		7,559.28	550.88		8.40	7,000.00	
Old Court House	2,668.00	659.81			3,327.81		3,327.81	27.81			3,200.00	
City Clocks		600.00			600.00		600.00	80.00			480.00	\$40.00
Protection of Persons and Property												
Police Commission	151,458.90	5,565.22		4,975.88	162,000.00	162,000.00					162,000.00	
Police Station	2,745.00	2,765.51		189.49	5,700.00	5,700.00					5,700.00	
Municipal Court	3,300.00				3,300.00	3,300.00		350.00			2,950.00	
Fire Department	212,072.68	31,704.93			243,777.61	243,777.61	5,002.81	274.80			238,500.00	
Fire Alarm Telegraph	11,509.99	2,410.44			13,914.43	13,914.43	1,911.43				12,000.00	
Hydrant Service			20,000.00		20,000.00	20,000.00					20,000.00	
Sealer of Weights and Measures	1,950.00	191.09			2,141.09	2,141.09	141.09				2,000.00	
Health and Sanitation												
Health	46,621.86	27,383.91	530.90		74,536.67	74,536.67	17,035.15		1.52		57,500.00	
Vital Statistics	1,001.75	124.60			1,373.75	2,500.00	2,500.00				2,500.00	
Public Comfort	5,204.00	1,369.38			6,573.38	6,573.38	1,073.38				5,500.00	
Board of Examiners of Plumbers		32.01			32.01	32.01	32.01					
Highways												
Board of Public Works Administration	10,736.41	1,552.68	12,000.00		24,289.09	24,289.09		12,289.09			12,000.00	
Highway Maintenance	32,549.63	642.99	82,724.75	4,782.63	120,700.00	120,700.00					120,700.00	
Sewer Maintenance	7,716.31		4,203.55		11,919.86	11,919.86					10,000.00	
Sidewalk Maintenance	197.45	7,727.69			7,925.14	7,925.14		3,085.55			5,000.00	
Street Cleaning	141,709.72		70,425.16		212,134.88	212,134.88		12,134.88			200,000.00	
Transportation, Equipment and Supplies	86,509.07	76,023.74	4,253.35		166,786.16	166,786.16		166,786.16			70,000.00	
Street Lighting		71,125.66			71,125.66	71,125.66	1,125.66					
Charities												
Outside Relief	3,100.00	19,837.09		182.91	23,120.00	23,120.00			20.00		23,100.00	
Indigent Soldiers		279.00		121.00	400.00	400.00					400.00	
Charitable Gifts		4,900.00			4,900.00	4,900.00					4,900.00	
City Farm	1,009.50	1,077.36	130.00		2,217.16	2,217.16	7.76	709.40			1,500.00	
Education												
Schools	424,848.78	120,623.99	1,821.26		547,299.03	547,299.03	83,129.24		919.79		463,250.00	
Carpenter Memorial Library	22,507.38	9,847.07		322.10	32,676.55	32,676.55	4,532.20		1,144.35		27,000.00	
Recreation												
Parks	21,078.08	10,561.00	166.53	594.39	32,400.00	32,400.00					32,400.00	
Rock Rimmon Park		10,953.10			10,953.10	\$2,050.20	13,008.30					13,008.30
Celebrations		574.00			574.00	574.00	74.00				500.00	
Unclassified												
Damages to Persons and Property		27,687.26			27,687.26	27,687.26	23,687.26				4,000.00	
Printing City Reports			413.00		1,000.00	1,000.00					1,000.00	
Municipal Gardens	2,666.76	651.22			3,317.98	3,317.98	817.98				2,500.00	
Patriotic Purposes	460.00	1,775.40		474.60	2,700.00	2,700.00					2,700.00	
Printing and Stationery		913.86		586.14	1,500.00	1,500.00					1,500.00	
Auditing		3,500.00			3,500.00	3,500.00	1,700.00				1,800.00	
Repairs to Public Buildings	20,085.52	15,166.31	200.65	38.04	35,490.52	35,490.52		2,990.52			32,500.00	
Incidentals		3,245.38			3,245.38	3,245.38	245.38				3,000.00	
Public Bath Houses	814.28	26.76		8.96	850.00	850.00					850.00	
Fuel		3,576.30			3,576.30	D1,431.67	2,144.63		2,144.63			
Liquor Agencies		377.60		68.75	446.35		446.35				446.35	
Public Service Enterprises												
Water	103,623.60	144,685.78	163.32		248,472.70	30,013.30	278,486.00	20,271.35	196,413.01		61,801.64	
Public Scales	1,033.33	54.87			1,088.20		1,088.20	188.20			900.00	
Cemeteries												
Pine Grove	31,376.45	7,157.31			38,533.76	D2,669.06	35,864.70	200.60	10,364.10		25,300.00	
Valley	6,271.21	2,517.73	193.40	417.66	9,500.00		9,500.00		1,000.00		8,500.00	
Amoskeag	470.75		7.20	72.05	550.00		550.00				550.00	
Interest and Maturing Debt												
Interest on Temporary Loans		56,460.29			56,460.29		56,460.29	26,460.29			30,000.00	
Interest on General Loans		64,830.00		2,100.00	67,030.00		67,030.00				67,050.00	
Maturing Debt		105,000.00		20,000.00	125,000.00		125,000.00				127,000.00	
Sinking Funds		27.52			27.52		27.52				9,500.00	
Taxes Abated after Payment		221.77			221.77		221.77	121.77			100.00	
State Tax		331,636.00			331,636.00		331,636.00				331,636.00	
County Tax		165,022.67			165,022.67		165,022.67				165,022.67	
Charities, Special					150.00		150.00	150.00				
	\$1,436,689.73	\$1,359,625.99	\$198,296.89	\$37,645.33	\$3,032,157.94	\$39,732.77	\$3,071,890.71	\$180,928.94	\$220,862.86	\$212,113.95	\$2,382,688.67	\$75,296.29

APPROPRIATION STATEMENT

NON-REVENUE ACCOUNTS	D E B I T S					BALANCE	C R E D I T S					
	Pay-Rolls	Bills	Transfers Department	Transfers Municipal	Total		Total	Municipal Transfers	Department Transfers	Cash Receipts	Appro- priations	Balance from 1919
Motor Fire Apparatus		\$1,953.56			\$1,953.56	\$1,135.02	\$3,088.58					\$3,088.58
Extension of Fire Alarm System		393.02			393.02	D301.70			\$12.97			78.35
Contagious Hospital						744.46						744.46
Addition to Bakersville School				\$2,933.09	2,933.09	D2,933.09						
New Highways	13,500.49		\$14,545.32	10,000.00	24,824.40	5,694.65	30,519.05					30,519.05
New Sewers			27.52		27.52	423.03	22,605.14	\$10,000.00	\$633.44			11,971.70
New Sidewalks		4,000.00			4,000.00		4,000.00					4,000.00
Parks Improvements		1,833.95			1,833.95		1,833.95					1,833.95
New Schools		298,559.89			298,559.89	51,440.11	350,000.00				350,000.00	
New Bridges						520,000.00	520,000.00				520,000.00	
Youngsville School						35,000.00	35,000.00				35,000.00	
Sewerage Plans		2,885.77			2,885.77	12,114.23	15,000.00				15,000.00	
	\$13,779.57	\$309,703.72	\$23,199.41	\$12,933.09	\$359,615.79	\$623,316.71	\$982,932.50	\$10,000.00	\$633.44	\$12.97	\$920,000.00	\$52,286.00

CITY OF MANCHESTER, AUDITING DEPARTMENT—CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1920.

Date of Issue	Time	Purpose of Creation	Registered or Coupon	Rate	Original Amount of Loan	Present Amount of Loan	Annual Payment	Annual Interest	Jan. July	Feb. Aug.	March Sept.	April Oct.	May Nov.	June Dec.	Sinking Fund
July 1, 1902	20 ys. 1922	Amoskeag Mfg. Co. Judgment	C	3½	\$80,000.00	\$80,000.00		\$2,800.00	\$1,400.00 1,400.00			\$875.00 875.00			
April 1, 1905	20 ys. 1925	Refunding Loan	C	3½	50,000.00	50,000.00		1,750.00				1,000.00 1,000.00			
April 1, 1907	20 ys. 1927	Refunding Loan	C	4	50,000.00	50,000.00		2,000.00				875.00 875.00			
April 1, 1909	20 ys. 1929	Refunding Loan	C	3½	50,000.00	50,000.00		1,750.00				1,750.00 1,750.00			
April 1, 1910	20 ys. 1930	Highways Sewers Parks	C	3½	100,000.00	100,000.00		3,500.00	1,102.50 1,102.50						
July 1, 1911	20 ys. 1931	Rimmon District School	C	3½	103,000.00	63,000.00	\$5,000.00	2,205.00	400.00 400.00					In 1931 the amount of payment is \$8,000.00	
July 1, 1911	12 ys. Bridge 1923	Bridge Construction	C	4	60,000.00	20,000.00	5,000.00	800.00							
July 1, 1912	20 ys. 1932	Highways Sewers Bridges	C	3½	100,000.00	65,000.00	5,000.00	2,275.00	1,137.50 1,137.50						
Sept 1, 1912	20 ys. 1932	Central Fire Station	C	3½	105,000.00	70,000.00	5,000.00	2,450.00			\$1,225.00 1,225.00			In 1932 the amount of payment is \$10,000.00	
July 1, 1913	10 ys. Refunding 1923	Refunding Cemetery Loan	C	4	20,000.00	8,000.00	2,000.00	320.00	160.00 160.00						
July 1, 1913	20 ys. 1933	Kelley St. Bridge	C	4	100,000.00	70,000.00	5,000.00	2,800.00	1,400.00 1,400.00						
Oct. 1, 1913	20 ys. Highways 1933	Highways Sewers	C	4	100,000.00	70,000.00	5,000.00	2,800.00				1,400.00 1,400.00			

CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1920.—Continued.

Date of Issue	Time	Purpose of Creation	Registered or Coupon	Rate	Original Amount of Loan	Present Amount of Loan	Annual Payment	Annual Interest	Jan. July	Feb. Aug.	March Sept.	April Oct.	May Nov.	June Dec.	Sinking Fund
Nov. 1, 1913	8 ys. 1921	Refunding Water Loan	C	4	100,000.00	\$40,000.00	\$20,000.00	\$1,600.00	\$1,500.00				\$800.00	Payable 1917 to 1921 inc.	
July 1, 1914	20 ys. 1934	Highways Destructor Plant	C	4	100,000.00	75,000.00	5,000.00	3,000.00	\$1,500.00						
Mar. 1, 1915	20 ys. 1935	Sewers Schools	C	4	150,000.00	130,000.00	5,000.00	5,100.00			\$2,600.00				
June 1, 1915	15 ys. 1930	Hospital Construction	C	4	75,000.00	55,000.00	5,000.00	2,100.00							
July 1, 1915	11 ys. 1926	Refunding Water Loan	C	4	100,000.00	100,000.00		4,000.00	2,000.00						
Aug. 1, 1915	15 ys. 1930	Elm St. Bridge Sewer	C	4	75,000.00	55,000.00	5,000.00	2,200.00		\$1,100.00					
Aug. 1, 1916	20 ys. 1936	Highways Sewers	C	4	100,000.00	85,000.00	5,000.00	3,400.00		1,700.00					
Aug. 1, 1916	20 ys. 1936	Bakersville School Sprinkling System	C	4	100,000.00	85,000.00	5,000.00	3,400.00		1,700.00					
July 1, 1917	4 ys. 1921	Motor Fire Apparatus	C	3½	18,000.00	8,000.00	5,000.00	280.00	140.00						
July 1, 1917	11 ys. 1928	Refunding Cemetery Loan	C	4	30,000.00	27,000.00	3,000.00	1,080.00	540.00						
Aug. 1, 1917	20 ys. 1937	Highways, Sewer, Sidewalks Playgrounds Fire Alarm System Hospital	C	4	200,000.00	180,000.00	10,000.00	7,200.00		3,600.00					

	Dec. 1, 1917	5 vs. Motor 1922 Fire Engine	C	4	10,000.00	6,000.00	2,000.00	240.00		\$25,000.00 annual to 1929 inc. 1930-1939 inc. \$5,000.00.	120.00 120.00
	Mar. 1, 1919	20 vs. Highways 1939 Sewers	C	4	300,000.00	300,000.00	25,000.00	11,500.00		\$6,000.00 5,500.00	
					City Debt Payments on debt	\$1,842,000.00	127,000.00				
					Payments on interest			70,550.00			

C	4	10,000.00	6,000.00	2,000.00	240.00
C	4	300,000.00	300,000.00	25,000.00	11,500.00
City Debt Payments on debt		\$1,842,000.00		127,000.00	
Payments on interest					70,550.00

Resolution Raising Money and Making Appropriations for the Year One Thousand Nine Hundred Twenty

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of one million, three hundred and six thousand, thirty-six dollars and ten cents (\$1,306,036.10), plus the state and county tax, be raised for the use of said city for the year one thousand nine hundred and twenty (1920) by tax on the estates liable to be taxed thereon in said city, which sum, together with such unappropriated money as may now be in the city treasury or may hereafter come into it by tax on polls or any other sources, shall be appropriated as follows, to wit:

MAYOR

Salaries and expenses	\$6,100.00	
Incidentals	600.00	\$6,700.00

ALDERMEN

Salaries		\$2,600.00
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CITY AUDITOR

Salaries and expenses		\$3,900.00
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CITY TREASURER

Salaries and expenses		\$3,800.00
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TAX COLLECTOR

Salaries and expenses		\$9,800.00
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ASSESSORS

Salaries and expenses		\$16,000.00
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REPORT OF THE CITY AUDITOR

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CITY SOLICITOR

Salary and expenses	\$1,400.00
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CITY MESSENGER

Salary and expenses	\$1,250.00
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CITY CLERK

Salaries and expenses	\$7,300.00
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BOARD OF REGISTRARS

Salaries and expenses	\$2,650.00
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ENGINEER'S DEPARTMENT

Salaries and expenses	\$9,800.00
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CITY HALL

Salaries and expenses	\$7,000.00
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PROTECTION OF PERSONS AND PROPERTY

POLICE DEPARTMENT

Police Station, salaries and expenses	\$5,700.00	
Commission	162,000.00	
Police Court, salaries	2,950.00	\$170,650.00

FIRE DEPARTMENT

Salaries and expenses	\$238,500.00
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FIRE ALARM TELEGRAPH

Salaries and expenses	\$12,000.00
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SEALER OF WEIGHTS AND MEASURES

Salary and expenses	\$2,000.00
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ANNUAL OFFICIAL REPORT

WATER DEPARTMENT

Hydrant service	\$20,000.00
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HEALTH AND SANITATION

HEALTH DEPARTMENT

Salaries and expenses	\$57,500.00
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PUBLIC COMFORT STATION

Salaries and expenses	\$5,500.00
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HIGHWAYS AND SEWERS

PUBLIC WORKS DEPARTMENT

Administration	\$12,000.00	
Highways—Maintenance	120,700.00	
Sewers—Maintenance	10,000.00	
Street Cleaning and Transportation, equip- ment and supplies	180,000.00	
Sidewalks	5,000.00	\$327,700.00

STATE AND COUNTY TAX

State tax	\$331,636.00	
County tax	165,022.67	\$496,658.67

STREET LIGHTING

Lighting streets	\$70,000.00
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CHARITIES

DEPARTMENT OF CHARITIES

Salaries and expenses	\$23,100.00	
Indigent soldiers	400.00	\$23,500.00

GIFTS

Women's Aid Home	\$300.00
Elliot Hospital	300.00
Sacred Heart Hospital	300.00

Notre-Dame Hospital	300.00	
District Nursing Association	300.00	
Mercy Home	200.00	
Infant Asylum	200.00	
Boys' Club	200.00	
St. Peter's Orphanage	200.00	
West Side Reading Room	200.00	
Animal Rescue League	200.00	
Hospice St. Vincent de Paul	200.00	
St. John's Home	200.00	
St. Patrick's Girls' Orphanage	200.00	
Y. M. C. A.	200.00	
Settlement Association	200.00	
St. Joseph's Boys' Orphanage	200.00	
Notre-Dame Girls' Orphanage	200.00	
Girls' Club	200.00	
Salvation Army	200.00	
Annie Squire Helping Hand Society	200.00	
N. H. Children's Aid Society	200.00	
Joseph Freschl Post—G. A. R. Graves	100.00	
Louis Bell Post—G. A. R. Graves	400.00	
State Guard—		
Co. A	100.00	
Co. B	100.00	
Co. C	100.00	
Joseph Freschl Post—G. A. R.	100.00	
Louis Bell Post—G. A. R.	100.00	
Manchester War Veterans	100.00	
Spanish War Veterans	100.00	
Thornton Naval Veterans' Association	100.00	
Henry J. Sweeney Post, American Legion	100.00	
Wm. H. Jutras Post, American Legion	100.00	\$6,400.00

EDUCATION

SCHOOL DEPARTMENT

Expenses of General Control	\$10,650.00	
Expenses of Instruction	388,300.00	
Expenses of Operation of School Plant	57,550.00	
Expenses of Maintenance of Schools	1,000.00	
Expenses of Auxiliary Agencies	4,750.00	
Miscellaneous expenses	500.00	
Outlays	500.00	\$463,250.00

ANNUAL OFFICIAL REPORT

LIBRARIES

Salaries and expenses	\$26,000.00	
Purchase of books	1,000.00	\$27,000.00

RECREATION

DEPARTMENT OF PARKS, PLAYGROUNDS AND COMMONS

Salaries and expenses		\$32,400.00
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BAND CONCERTS

Expense		\$500.00
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PUBLIC BUILDINGS

DEPARTMENT OF BUILDINGS

Salaries and expenses	\$9,500.00	
Repairs of buildings	32,500.00	\$42,000.00

PUBLIC SERVICE ENTERPRISES

CITY WEIGHER

Salary and expenses		\$900.00
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CEMETERIES

Pine Grove Cemetery	\$25,000.00	
Merrill Yard	300.00	
Valley Cemetery	6,500.00	
Special Land (West Manchester)	2,000.00	
Amoskeag Cemetery	550.00	\$34,350.00

INTEREST

General loans	\$67,050.00	
Temporary loans	30,000.00	\$97,050.00

MUNICIPAL INDEBTEDNESS

General loans		\$127,000.00
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SINKING FUND

General loans	\$9,500.00
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REFUNDS

Abatements after Payments	\$100.00
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UNCLASSIFIED

Damages to persons and property	\$4,000.00
Care of city clocks	480.00
Incidentals	3,000.00
Old Court House	3,200.00
Printing and Stationery	1,500.00
City Reports	1,000.00
Care of bath houses	850.00
Vital Statistics	2,500.00
Election Officials	2,500.00
City Farm	1,500.00
Municipal Gardens	2,500.00
Reception to Soldiers	1,200.00
Municipal Audit for the year 1918	1,800.00

April 20, 1920. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,
Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,
City Clerk

RESOLUTION making a temporary loan of eight hundred thousand dollars (\$800,000) in anticipation of the taxes of the present year.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That for the purpose of paying such claims against the City of Manchester as may fall due, before the thirty-first day of December, 1920, the City Treasurer of said City be and hereby is authorized and empowered to make such temporary loans from time to time for the use of said City of sums not exceeding the aggregate amount of Eight Hundred Thousand Dollars (\$800,000); said loans being in anticipation

of the taxes of the present year, and hereby expressly made payable therefrom; said Treasurer giving for the said loans the notes of the said City bearing the authenticating certificate of the Manchester Safety Deposit and Trust Company of Manchester, New Hampshire; said notes to be signed by the said Treasurer and countersigned by the Mayor of said Manchester and payable within one year from their respective dates, and be it further

Resolved, that this resolution shall take effect upon its passage.

February 3, 1920. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION authorizing an issue of Five Hundred Twenty Thousand Dollars (\$520,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Five Hundred Twenty Thousand Dollars (\$520,000) be borrowed for the use of said City by the issue of bonds in accordance with "An act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of Five Hundred Twenty Thousand Dollars (\$520,000), to be appropriated as follows:

\$360,000 for the partial construction of a bridge sixty feet wide from a point on Woodbury Street to a point on Byron Street, practically 1300 feet apart, with a clearance of twenty-one feet above the Boston & Maine Railroad tracks on said Byron Street; said sum being intended as a partial payment on said structure.

\$160,000 for a bridge spanning Merimack River at location of the present Amoskeag Bridge (so called).

Said bonds to be dated June 1, 1920 and payable to the bearer as follows:

Twenty-Six Thousand Dollars (\$26,000) on each of the following dates:

June 1, 1922	June 1, 1933	June 1, 1924
June 1, 1925	June 1, 1926	June 1, 1927
June 1, 1928	June 1, 1929	June 1, 1930
June 1, 1931	June 1, 1932	June 1, 1933
June 1, 1934	June 1, 1935	June 1, 1936
June 1, 1937	June 1, 1938	June 1, 1939
June 1, 1940	June 1, 1941	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer and to bear interest at the rate of five per cent (5%) per annum from date of issuance, and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate semi-annually, on the first days of June and December of each year and the City Treasurer is hereby authorized to fix the place of payment of said interest and principal of said bonds and under the instructions of the Mayor and the Standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder, and to do all things necessary and proper to complete and carry into effect the issue of said bonds; and be it further

Resolved, that this resolution shall take effect upon its passage.

April 6, 1920. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,
Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,
City Clerk

RESOLUTION relative to Municipal Gardens.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That His Honor the Mayor, acting in conjunction with a Committee of his choosing, if it seems desirable, be authorized and directed to open the City Farm and such other available tracts of land as may seem expedient to citizens for private gardens, during the season 1920, under such terms as may be judged proper, and that there be appropriated for the above purpose, the sum of \$2500 from current revenue, preferably from moneys now allotted to the Maintenance of the City Farm, and be it further

Resolved, that this resolution shall take effect upon its passage.

April 20, 1920. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,
Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,
City Clerk

RESOLUTION making a temporary loan of Five Hundred Thousand Dollars (\$500,000), in anticipation of the taxes of the present year.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That for the purpose of paying such claims against the City of Manchester as may fall due, before the thirty-first day of December, 1920, The City Treasurer of said City be and hereby is authorized and empowered to make such temporary loans from time to time for the use of said City of sums not exceeding the aggregate amount of Five Hundred Thousand Dollars (\$500,000); said loans being in anticipation of the taxes of the present year, and hereby expressly made payable therefrom; said Treasurer giving for the said loans the notes of the said City bearing the authenticating certificate of the Manchester Safety Deposit and Trust Company of Manchester, New Hampshire; said notes to be signed by the said Treasurer and countersigned by the Mayor of said Manchester and payable within one year from their respective dates; and be it further

Resolved, that this resolution shall take effect upon its passage.

June 1, 1920. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,
Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,
City Clerk

RESOLUTION relating to nullifying resolution on Bond Issue.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the resolution authorizing an issue of bonds passed by this Board September 23, 1919, and under which authority no bonds have been issued, be hereby declared null and void, and be it further

Resolved, that this resolution shall take effect upon its passage.

June 25, 1920. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION authorizing an issue of Three Hundred Fifty Thousand Dollars (\$350,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Three Hundred Fifty Thousand Dollars (\$350,000), be borrowed for the use of said City by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An Act to authorize Municipal Corporations to issue Bonds", as amended by Chapter 129, Session Laws of 1917; said sum of Three Hundred Fifty Thousand Dollars (\$350,000) to be appropriated as follows:

For new School Buildings, Equipment for same and purchase of Land \$350,000

Said bonds to be dated August 2, 1920 and payable to the bearer as follows:

Seventeen Thousand, Five Hundred Dollars (\$17,500) on each of the following dates:

August 1, 1921	August 1, 1922	August 1, 1923
August 1, 1924	August 1, 1925	August 1, 1926
August 1, 1927	August 1, 1928	August 1, 1929
August 1, 1930	August 1, 1931	August 1, 1932
August 1, 1933	August 1, 1934	August 1, 1935
August 1, 1936	August 1, 1937	August 1, 1938
August 1, 1939	August 1, 1940	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer, to bear interest at the rate of five per cent (5%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually, on the first days of February and August of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder, and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

Resolved, that this resolution shall take effect upon its passage.

June 25, 1920. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION authorizing an issue of Twenty-Five Thousand Dollars (\$25,000) Municipal Bonds to build a culvert.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Twenty-Five Thousand Dollars (\$25,000), be borrowed for the use of the said City by issuing bonds in accordance with an act of the Legislature of New Hampshire passed at the January Session 1895, entitled, "An act to authorize Municipal Corporations to issue Bonds", and known as the "Municipal Bonds Act 1895", as amended by Chapter 129, Session Laws of 1917; said sum to be appropriated for the purpose of building a culvert over brook between Union and

Beech Streets, east-west; and Auburn and Green Streets north-south thereabouts.

Said bonds to be dated September 1, 1920 and payable to bearer as follows:

Twenty-Five Hundred Dollars (\$2500) on each of the following dates:

September 1, 1921	September 1, 1922	September 1, 1923
September 1, 1924	September 1, 1925	September 1, 1926
September 1, 1927	September 1, 1928	September 1, 1929
September 1, 1930		

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer, and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest semi-annually, on the first days of March and September of each year and to bear interest at the rate of five per cent (5%) per annum from date. The City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Committee on Finance of the Board of Mayor and Aldermen is authorized to sell said bonds and to do all things necessary and proper to complete and carry into effect the issue of said bonds; and be it further

Resolved, that this resolution shall take effect upon its passage.

September 21, 1920. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION authorizing an issue of Thirty-Five Thousand Dollars (\$35,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Thirty-Five Thousand Dollars (\$35,000) be borrowed for the use of said City by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An Act to authorize Municipal

Corporations to issue bonds", as amended by Chapter 129 of the Session Laws of 1917; said sum of Thirty-Five Thousand Dollars (\$35,000) to be appropriated as follows:

For purchase of land, building of school and equipment of same.

Said bonds to be dated November 1, 1920 and payable to the bearer as follows:

Seventeen Hundred Fifty Dollars (\$1750) on each of the following dates:

November 1, 1921	November 1, 1922	November 1, 1923
November 1, 1924	November 1, 1925	November 1, 1926
November 1, 1927	November 1, 1928	November 1, 1929
November 1, 1930	November 1, 1931	November 1, 1932
November 1, 1933	November 1, 1934	November 1, 1935
November 1, 1936	November 1, 1937	November 1, 1938
November 1, 1939	November 1, 1940	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer, to bear interest at the rate of five per cent (5%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually, on the first days of May and November of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds, and under the instructions of the Mayor and the Standing Committee on Finance to sell said bonds to the highest responsible bidder, and to do things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

Resolved, that this resolution shall take effect upon its passage.

October 19, 1920. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,
Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,
City Clerk

RESOLUTION authorizing an issue of Fifty Thousand Dollars (\$50,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Fifty Thousand Dollars (\$50,000) be borrowed for the use of said City by issuing bonds in accordance with an act of the

Legislature of 1895, entitled, "An Act to authorize Municipal Corporations to issue Bonds", as amended by Chapter 129, Session Laws of 1917; said sum of Fifty Thousand Dollars (\$50,000) to be appropriated as follows:

Extension of Tannery Brook Sewer	\$25,000.00
Building septic tank and necessary mains in Walnut Street, north of Webster.	
Building sewer in Blucher St. Montgomery Street northerly 500 feet.	
Building sewer in Hecker Street, Notre-Dame Avenue, westerly 45 feet.	
Building sewer in Mast Street, present terminus westerly 110 feet.	
Building sewer in Notre-Dame Avenue, 150 feet southerly.	
Rockland Avenue Mast Road northerly 3000 feet.	
Bell Street: Second Street to Wentworth.	
Second Street, south of Harvell.	\$25,000.00

Said bonds to be dated November 1, 1920 and payable to the bearer as follows:

Twenty-Five Hundred Dollars (\$2500) on each of the following dates:

November 1, 1921	November 1, 1922	November 1, 1923
November 1, 1924	November 1, 1925	November 1, 1926
November 1, 1927	November 1, 1928	November 1, 1929
November 1, 1930	November 1, 1931	November 1, 1932
November 1, 1933	November 1, 1934	November 1, 1935
November 1, 1936	November 1, 1937	November 1, 1938
November 1, 1939	November 1, 1940	.

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer, to bear interest at the rate of five per cent (5%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually, on the first days of November and May of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and Standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder, and to do all things necessary and proper to complete and carry into effect the issue of said bonds; and be it further

Resolved, that this resolution shall take effect upon its passage.

November 9, 1920. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION authorizing an issue of Three Hundred Thousand Dollars (\$300,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Three Hundred Thousand Dollars (\$300,000) be borrowed for the use of said City by issuing bonds in accordance with an act of the Legislature of 1895, entitled "An Act to authorize Municipal Corporations to issue Bonds", as amended by Chapter 129, Session Laws of 1917; said sum of Three Hundred Thousand Dollars (\$300,000) to be appropriated as follows:

For new School Buildings and equipment for same ... \$300,000

Said bonds to be dated January 1, 1921 and payable to the bearer as follows:

Fifteen Thousand Dollars (\$15,000) on each of the following dates:

January 1, 1922	January 1, 1923	January 1, 1924
January 1, 1925	January 1, 1926	January 1, 1927
January 1, 1928	January 1, 1929	January 1, 1930
January 1, 1931	January 1, 1932	January 1, 1933
January 1, 1934	January 1, 1935	January 1, 1936
January 1, 1937	January 1, 1938	January 1, 1939
January 1, 1940	January 1, 1941	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer, to bear interest at the rate of five per cent (5%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually, on the first days of July and January of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and Standing Committee on Finance, is authorized to sell said bonds to the highest responsible

bidder, and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

Resolved, that this resolution shall take effect upon its passage.

December 14, 1920. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION relating to supervision of school building construction.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

Whereas, the Statute creating a Department of Public Buildings for the City of Manchester, Chapter 284, Section 3, Session Laws of 1911, expressly provided that the "Superintendent (of buildings) shall superintend the construction of all buildings created by the City, together with all alterations and additions made to or upon the same and see that the conditions of contract and plans and specifications, if any, are faithfully carried out," be it

Resolved, by the Board of Mayor and Aldermen that all bills, pay-rolls, and other expense vouchers presented under contract for the erection of the three school-houses be not approved by the Mayor or City Auditor unless and until with each monthly statement same is accompanied by a certificate signed by the Superintendent of Buildings that the conditions of contract, plans, and specifications have been faithfully carried out, and be it further

Resolved, that the sum of Eight Thousand Five Hundred Dollars (\$8500) be appropriated for the use of the Department of Public Buildings for the purpose of meeting necessary additional expenses to be incurred in fulfilling its legally defined duty in the supervision of said school building construction; said appropriation to apply to the first calendar year in which said building construction is being actively carried on.

Resolved, that this resolution shall take effect upon its passage.

December 14, 1920. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,
Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,
City Clerk

RESOLUTION relating to transfer of Ten Thousand Dollars (\$10,000) from New Highways to New Sewers.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Ten Thousand Dollars (\$10,000) be transferred from the issue of bonds under date of March 11, 1919 from the item of "New Highways" to the item of "New Sewers," and be it further

Resolved, that this resolution shall take effect upon its passage.

December 21, 1920. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,
Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,
City Clerk

RESOLUTION relative to transfer of One Hundred Fifty Dollars (\$150) from the appropriation of Parks, Playgrounds and Commons Department to the appropriation of the Commissioner of Charities Department.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of One Hundred Fifty Dollars (\$150) be transferred from the appropriation of the Department of Parks, Playgrounds and

Commons to the Department of Charities; said sum of One Hundred Fifty Dollars (\$150) to be expended by the Commissioner of Charities in accordance with the vote of the Commissioners of Parks, Playgrounds and Commons, and be it further

Resolved, that this resolution shall take effect upon its passage.

December 21, 1920. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,
Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,
City Clerk

TREASURER'S REPORT

STATEMENT OF THE RECEIPTS AND EXPENDITURES OF THE CITY OF
MANCHESTER, N. H., FOR THE YEAR 1920

RECEIPTS

January receipts	\$72,235.57
February receipts	424,537.58
March receipts	75,972.58
April receipts	358,662.52
May receipts	124,815.92
June receipts	280,858.37
July receipts	316,820.73
August receipts	484,163.98
September receipts	73,672.62
October receipts	100,938.39
November receipts	522,455.07
December receipts	1,376,150.57
<hr/>	
Total receipts	\$4,211,283.90
Cash on hand January 1, 1920	263,887.44
<hr/>	
	\$4,475,171.34
<hr/>	

EXPENDITURES

January Warrants

Warrant No. 1	\$21,204.81
2	65,405.89
3	23,034.83
4	12,833.87
5	67,696.15
<hr/>	

Total expenditures for January \$190,175.55

February Warrants

Warrant No. 6	\$19,660.89
7	24,420.89
8	51,237.13
9	15,764.83
10	74,975.57
11	39,825.00
<hr/>	

Total expenditures for February \$225,884.31

March Warrants

Warrant No. 12	\$15,524.74
13	55,557.98
14	17,480.68
15	62,076.54
16	16,356.46
17	26,531.15

Total expenditures for March \$193,527.55

April Warrants

Warrant No. 18	\$17,248.57
19	354,833.04
20	24,327.70
21	12,504.39
22	67,248.06

Total expenditures for April \$476,161.76

May Warrants

Warrant No. 23	\$16,137.81
24	27,545.27
25	65,039.43
26	20,231.06
27	71,984.43

Total expenditures for May \$200,938.00

June Warrants

Warrant No. 28	\$15,230.05
29	40,425.17
30	68,967.12
31	24,264.00
32	81,846.56

Total expenditures for June \$230,732.90

July Warrants

Warrant No. 33	\$19,093.00
34	47,537.56
35	23,509.15
36	20,723.93
37	67,241.31

Total expenditures for July \$178,104.95

August Warrants

Warrant No. 38	\$14,077.52
39	20,217.12
40	91,348.33
41	16,097.44
42	49,611.44
<hr/>	
Total expenditures for August	\$191,351.85

September Warrants

Warrant No. 43	\$22,024.91
44	41,907.75
45	25,711.42
46	14,930.04
47	76,014.33
<hr/>	
Total expenditures for September	\$180,588.45

October Warrants

Warrant No. 48	\$18,779.36
49	197,425.26
50	23,866.34
51	12,404.07
52	68,310.62
<hr/>	
Total expenditures for October	\$320,785.65

November Warrants

Warrant No. 53	\$34,655.28
54	123,908.31
55	18,743.90
56	18,690.53
57	68,462.77
<hr/>	
Total expenditures for November	\$264,460.79

December Warrants

Warrant No. 58	\$14,706.20
59	1,015,792.62
60	11,166.99
61	466,920.00
62	16,873.17
63	294,295.51
<hr/>	
Total expenditures for December	\$1,819,754.49
<hr/>	
Total expenditures	\$4,472,466.25
Cash on hand December 31,1920	2,705.09
<hr/>	
	\$4,475,171.34
<hr/>	
=====	

(Signed)

A. L. PARTRIDGE,
Treasurer

TAX COLLECTOR'S REPORT

MR. PAUL H. BOIRE, Auditor.

City of Manchester, N. H.

DEAR SIR—I submit to you herewith my statement of taxes collected during the year beginning January 1st, 1920 and ending December 31st, 1920.

Respectfully yours,

EMILE P. HEBERT,
Tax Collector.

Statement of Old Taxes.

Year.	Balance uncollected Jan. 1, 1920.	New Warrants Added.	Total.	Collected.	Abated.	Balance uncollected Jan. 31, 1920.
1911	\$ 9,919.19	.....	\$ 9,919.19	\$ 3.00	.....	\$ 9,916.19
1912	6,524.89	.....	6,524.89	1.50	.....	6,523.39
1913	4,944.55	.....	4,944.55	6.08	4.56	4,933.91
1914	6,635.58	4.00	6,639.58	18.00	4.00	6,617.58
1915	5,635.20	4.00	5,639.20	26.00	6.00	5,607.20
1916	6,763.60	6.00	6,769.60	74.00	30.00	6,665.60
1917	8,625.13	14.00	8,639.13	279.00	236.00	8,124.13
1918	6,598.31	44.00	6,642.31	848.53	768.00	5,025.78
1919	130,496.90	537.00	131,033.90	118,657.80	4,388.68	7,987.42
	<u>\$186,143.35</u>	<u>\$609.00</u>	<u>\$186,752.35</u>	<u>\$119,913.91</u>	<u>\$5,437.24</u>	<u>\$61,401.60</u>

Statement of Taxes for the year 1920.

Total Warrant	\$1,998,144.55	
Poll Taxes Collected		75,529.50
R-E. Taxes Collected		1,763,593.95
Abatements		5,198.43
Balance Uncollected		153,822.67
	<u>\$1,998,144.55</u>	<u>\$1,998,144.55</u>

Statement of other miscellaneous collections made by Tax Collector
Emile P. Hebert, during the year beginning January 1st, 1920, and
ending December 31st, 1920.

Interest on Deferred Taxes	\$3,648.86
Costs of Collections	2,621.34
	<hr/>
	\$6,270.20
	=====
Tax Titles Redeemed	\$1,908.04
Tax Deeds	350.09
	<hr/>
	\$2,258.13
	=====
Interest on Tax Titles Redeemed	\$298.46
Costs on Tax Titles Redeemed	214.06
	<hr/>
	\$512.52
	=====

REPORT OF THE CITY PHYSICIAN

To the Board of Mayor and Aldermen:

GENTLEMEN—I herewith submit my report as City Physician for the year 1920, as follows:

214 day and night calls at homes of patients and at police station.
6 confinement cases.
3 cases of gynecology.
2 cases of miscarriage.
36 dressings for contusions and cuts.
140 medical office consultations.
36 surgical office consultations.
1,318 vaccinations at schools and at office.

Yours truly,

GUSTAVE LAFONTAINE,

City Physician.

REPORT OF THE COMMISSIONER OF CHARITIES, 1920

Amount appropriated for the year		\$23,100.00
Amount refunded as a credit		20.00
Amount of expenditures for the year	\$22,937.09	
Amount transferred to General Cash	182.91	

\$23,120.00	\$23,120.00
=====	=====

EXPENDITURES

Salaries:

Thomas J. Quirk, Commissioner	\$1,800.00	
Josephine F. Chatel, Clerk	1,325.00	
Mary Quirk (Vacation substitute)	50.00	
	-----	\$3,175.00

Other expenses:

Provisions	\$10,117.61	
Board and Care	6,679.79	
Rent	493.50	
Fuel	765.37	
Shoes	420.02	
Milk	98.13	
Medicine	659.48	
Transportation	109.20	
Clothing	15.10	
Burials	115.00	
Miscellaneous	22.00	
Office Supplies	191.89	
Travelling expenses	75.00	
	-----	\$19,762.09

		\$22,937.09
		=====

INDIGENT SOLDIERS

Amount appropriated for the year		\$400.00
Amount expended for the year	\$279.00	
Amount transferred to General Cash	121.00	

	\$400.00	\$400.00
	=====	=====

Respectfully submitted,
(Signed)

THOMAS J. QUIRK,

EXEMPT PROPERTY, 1920

CITY SCHOOLS

High School, Beech and Lowell Sts.

Building	\$220,300.00	
59,400 sq. ft. land	29,700.00	
		<hr/> \$250,000.00

Franklin St. School, Franklin St.

Building	\$15,000.00	
19,200 sq. ft. land	24,000.00	
		<hr/> 39,000.00

Spring St. School, Spring St.:

Building	\$13,000.00	
11,550 sq. ft. land	11,550.00	
		<hr/> 24,550.00

Lincoln School, Lincoln St.:

Building	\$57,000.00	
40,000 sq. ft. land	20,000.00	
		<hr/> 77,000.00

Ash St. School, Bridge and Maple Sts.:

Building	\$68,188.00	
57,530 sq. ft. land	21,812.00	
		<hr/> 90,000.00

Main St. School, Main St.:

Building	\$19,000.00	
40,293 sq. ft. land	16,000.00	
		<hr/> 35,000.00

Webster St. School, Webster and Chestnut Sts.

Building	\$53,290.00	
55,714 sq. ft. land	16,710.00	
		<hr/> 70,000.00

Manual Training School, Lowell St.:

Building	\$7,350.00	
9,650 sq. ft. land	9,650.00	
		<hr/> 17,000.00

Maynard School, Merrimack and Union Sts.:

Building	\$76,000.00	
22,200 sq. ft. land	9,000.00	
		<hr/> 85,000.00

Parker School, 'So. Main St.:

Building	\$28,120.00	
19,402 sq. ft. land	3,880.00	
		<hr/> 32,000.00

Bakersville School, Elm and Shasta Sts.:

Building	\$95,220.00	
23,937 sq. ft. land	4,780.00	
		<hr/> 100,000.00

Stark District School, River Road.:

Building	\$1,800.00	
1 acre of land	500.00	
		<hr/> 2,300.00

Amoskeag School, Front St.:

Building	\$10,100.00	
6,900 sq. ft. land	900.00	
		<hr/> 11,000.00

Rimmon School, Dubuque and Amory Sts.:

Building	\$35,850.00	
16,600 sq. ft. land	4,150.00	
		<hr/> 40,000.00

Goffe's Falls School, Brown Ave.:

Building	\$14,000.00	
47,916 sq. ft. land	500.00	
		<hr/> 14,500.00

Harvey District School, Willow St.:

Building	\$2,200.00	
19,800 sq. ft. land	100.00	
		<hr/> 2,300.00

Webster Mil's School, Pond Road:

Building	\$500.00	
5,685 sq. ft. land	100.00	
		<hr/> 600.00

Mosquito Pond School, Derry Road.:

Building	\$1,550.00	
10,074 sq. ft. land	100.00	
		<hr/> 1,650.00

Youngsville School, Candia Road.:

Building	\$16,130.00	
43,560 sq. ft. land	870.00	
		<hr/> 17,000.00

Pearl St. School, Pearl St.:

Building	\$25,740.00	
21,331 sq. ft. land	4,260.00	
		<hr/> 30,000.00

CITY OF MANCHESTER

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Varney School, Bowman and Masts Sts.:		
Building	\$46,440.00	
57,128 sq. ft. land	8,560.00	
		<hr/> 55,000.00
Hallsville School, Jewett St.:		
Building	\$50,600.00	
44,000 sq. ft. land	4,400.00	
		<hr/> 55,000.00
Straw School, Chestnut St.:		
Building	\$33,800.00	
32,400 sq. ft. land	16,200.00	
		<hr/> 50,000.00
Wilson School, Wilson and Auburn Sts.:		
Building	\$74,680.00	
41,600 sq. ft. land	8,320.00	
		<hr/> 83,000.00
South Manchester School, Beech Ave.:		
Building	\$14,100.00	
48,400 sq. ft. land	2,400.00	
		<hr/> 16,500.00
Chandler School, Concord and Ashland Sts.:		
Building	\$44,460.00	
22,683 sq. ft. land	5,540.00	
		<hr/> 50,000.00
Brown School, Amory and Alsace Sts.:		
Building	\$32,700.00	
39,250 sq. ft. land	7,300.00	
		<hr/> 40,000.00
Total		<hr/> \$1,288,400.00

CITY ENGINE HOUSES

Central Fire Station, Vine St.:		
Building	\$134,750.00	
12,625 sq. ft. land	25,250.00	
		<hr/> \$160,000.00
No. Main St. Engine House, Main St.:		
Building	\$24,820.00	
17,950 sq. ft. land	7,180.00	
		<hr/> 32,000.00

Webster St. Engine House, Webster St.

Building	\$32,350.00	
8,510 sq. ft land	2,650.00	
		<hr/> 35,000.00

Merrimack Engine House, Lake Ave.:

Building	\$26,500.00	
10,000 sq. ft land	3,500.00	
		<hr/> 30,000.00

Hose House and Cottage, Maple St.:

Building	\$5,410.00	
10,370 sq. ft. land	2,590.00	
		<hr/> 8,000.00

Engine House, Rimmon and Amory Sts

Building	\$28,800.00	
6,000 sq. ft. land	1,200.00	
		<hr/> 30,000.00

So. Manchester Hose House, Elm St.:

Building	\$4,620.00	
4,425 sq. ft. land	880.00	
		<hr/> 5,500.00

Hose House-Ward Room, Somerville St.:

Building	\$20,420.00	
10,527 sq. ft. land	1,580.00	
		<hr/> 22,000.00

Engine House, Weston St.:

Building	\$8,000.00	
15,000 sq. ft. land	1,500.00	
		<hr/> 9,500.00

Hose House, Brown Ave.:

Building	\$1,184.00	
2,337 sq. ft. land	116.00	
		<hr/> 1,200.00

Engine House, So. Main and McDuffie Sts.:

Building	\$24,200.00	
7,993 sq. ft. land	800.00	
		<hr/> 25,000.00

Hose House, Candia Road.:

Building, on Water Works land		850.00
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Total	\$359,050.00	
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CITY OF MANCHESTER

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OTHER PUBLIC BUILDINGS

Carpenter Memorial Library, Pine St.:

Building	\$327,730.00	
48,180 sq. ft. land	72,270.00	
		<hr/> \$400,000.00

City Hall, Elm and Market Sts.:

Building	\$70,000.00	
1,000 sq. ft. land	230,000.00	
		<hr/> 300,000.00

City Farm Mammoth Road:

Building	\$80,000.00	
107.26 acres land	129,230.00	
		<hr/> 209,230.00

Old Court House, Franklin St.:

Building	\$21,000.00	
19,000 sq. ft. land	19,000.00	
		<hr/> 40,000.00

Old Battery Bldg., Manchester St.:

Building	\$11,450.00	
3,400 sq. ft. land	2,550.00	
		<hr/> 14,000.00

Police Station, Manchester St.:

Building	\$70,750.00	
11,000 sq. ft. land	19,250.00	
		<hr/> 90,000.00

City Stables, Granite and Depot Sts.:

Building	\$27,100.00	
61,936 sq. ft. land	92,900.00	
		<hr/> 120,000.00

City Yard, Hayward to Valley Sts.:

Building	\$5,800.00	
231,000 sq. ft. land	46,200.00	
		<hr/> 52,000.00

Police Station, Clinton St.:

Building	\$4,780.00	
3,600 sq. ft. land	720.00	
		<hr/> 5,500.00

Ward Room, Lake Ave.:

Building	\$6,500.00	
3,000 sq. ft. land	1,500.00	
		<hr/> 8,000.00

Ward Room, Blodgett St.:

Building	\$3,500.00	
9,000 sq. ft. land	4,500.00	
		<hr/>
		\$8,000.00

Hose House, Mammoth Road.:

Building	\$1,250.00	
28,580 sq. ft. land	2,850.00	
		<hr/>
		4,100.00

Bath House, Railroad St.:

Building	\$500.00	
2.42 acres land	950.00	
		<hr/>
		1,450.00

City Stable, District No. 10	1,200.00
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City Scales, Franklin St.	300.00
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Bath House, Corning Road,	500.00
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Total	<hr/>	\$1,254,280.00
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OTHER PROPERTY, OWNED BY CITY

Public comfort, Merrimack common,	\$15,000.00
Soldiers' monument, Merrimack common	25,000.00
Amoskeag bridge, over Merrimack river	25,000.00
Fountains and water-troughs, various sts	3,600.00
City tomb, Valley cemetery	10,000.00
McGregor bridge, over Merrimack river	100,000.00
Granite Bridge, over Merrimack river	150,000.00
So. Main St. bridge, over Piscataquog river	30,000.00
Second St. bridge, over Piscataquog river	55,000.00
Kelley St. bridge, over Piscataquog river	103,500.00
Granite St. Bridge, over railroad	6,000.00
Print Works bridge, over Canal	15,000.00
Elm St. bridge, So. Manchester	50,000.00
Two bridges, District No. 9	2,000.00
Brown Ave., bridge, Goffe's Falls	3,500.00
Sewer construction	1,434,368.00
Gravel lot, Bridge St. extension	500.00
Gravel lot, Wilkins St.	400.00
	<hr/>
Total	\$2,028,868.00

PARKS AND CEMETERIES

Valley cemetery, Pine St., 19.7 acres	\$230,000.00
Pine Grove cemetery, Brown Ave., 265.75 acres	412,644.00
Ursula chapel, Pine Grove cemetery	16,000.00

CITY OF MANCHESTER

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Amoskeag cemetery, Goffstown Road, 1.27 acres	\$1,107.00
Stark Park, River road, 30 acres	60,000.00
Derryfield Park, Bridge St., 76 acres	114,000.00
Concord common, 183,000 sq. ft.	183,000.00
Tremont common, 98,065 sq. ft.	49,000.00
Hanover common, 132,000 sq. ft.	99,000.00
Park Common, 157,800 sq. ft.	78,900.00
Cemetery brook park, 758,700 sq. ft.	22,761.00
Merrimack common, 256,500 sq. ft.	769,500.00
Wagner park, 429,250 sq. ft.	6,430.00
Lafayette park, 90,500 sq. ft.	45,200.00
Simpson park, 24,570 sq. ft.	12,275.00
Prout park, 223,601 sq. ft.	22,300.00
East Side park,, 19,363 sq. ft.	5,000.00
Parker common, 114,000 sq. ft.	11,400.00
Rock Rimmon park, 42.88 acres	17,152.00
Walker park, 69,688 sq. ft.	20,900.00
Bakersville playground, 93,205 sq. ft.	5,744.00
Calef road, 3 acres	1,306.00
Front St., 8 acres	2,500.00
Total	\$2,186,119.00

LAND DEEDED TO CITY ON SALE FOR TAXES

Lot 29, blk. 30, Albany St., 3,000 sq. ft.	\$10.00
Lots 332-333-334 Hartt Ave., 7,381 sq. ft.	110.00
Land So. Main St., 11,829 sq. ft.	1,500.00
Lots 120-121 Berwick St., 8,000 sq. ft.	20.00
Lot 144 Brewster St., 4,000 sq. ft.	10.00
Lots 439-448 Sixth St., 5,000 sq. ft.	10.00
Lots 17-18 Rhododendron St., 10,000 sq. ft.	10.00
Lot 28 Laxson Ave., 5,000 sq. ft.	30.00
Lot 263 Caron Ave., 3,342 sq. ft.	50.00
Lot 36 Reed Pl. Derry St., 3,833 sq. ft.	38.00
11-20 of 8.19 acres Merrill Road, rear	45.00
Lots 68-69-70 Brunswick St., 12,000 sq. ft.	30.00
Lots 837-838 Sampson Ave., 5,000 sq. ft.	10.00
Lots 248-249 Boynton St., 7,870 sq. ft.	118.00
Lot 79 Brunswick St., 4,000 sq. ft.	10.00
Lot 80, Brunswick St., 4,000 sq. ft.	10.00
Lot 349 Sixth St., 2,500 sq. ft.	10.00
Lots 11-12-13-14-15 near Derry road, 6,975 sq. ft.	10.00

Lot 37 Boylston St., 4,000 sq. ft.	\$10.00
Lot 53 Huntington Ave., 5,000 sq. ft.	150.00
Lots 94-95-96-97-98 Woodlawn Ave., 11,050 sq. ft.	50.00
Lots 90-91-92-93 Brunswick St., 16,000 sq. ft.	40.00
Lots 82-83-84 Brunswick St., 12,000 sq. ft.	30.00
Lot 158 Woodlawn Ave., 4,325 sq. ft.	10.00
Lots 101-102-103 Berwick St., 12,000 sq. ft.	30.00
Lots 109-110-111-112 Berwick St., 16,000 sq. ft.	40.00
Lot 155 Brewster St., 4,000 sq. ft.	10.00
Lots 9-10 Boylston St., 8,000 sq. ft.	20.00
Lot 30 Mammoth Road, 4,867 sq. ft.	100.00
Lot 196 Groveland Ave., 2,290 sq. ft.	20.00
Lot 117 Groveland Ave., 2,310 sq. ft.	20.00
$\frac{1}{2}$ lot 157 Groveland Ave., 1,260 sq. ft.	30.00
Lot 345 Dunbar St., 2,000 sq. ft.	80.00
Lot 433 Dunbar St., 1,390 sq. ft.	56.00
Lot 79 Myrtle Ave., 5,000 sq. ft.	25.00
Lots 13-14 blk., 17, Waltham St., 10,000 sq. ft.	20.00
Lot 65 Cody St., 5,000 sq. ft.	100.00
Lots 2 to 16 blk. 30, Springfield St., 75,000 sq. ft.	75.00
Lot 8 Boylston St., 4,000 sq. ft.	10.00
Lot 3 to 16 blk. 34, Pembroke St., 70,000 sq. ft.	70.00
Lots 17 to 30 blk. 34, Waltham St., 70,000 sq. ft.	70.00
Lots 1 to 10, blk. 23, Massachusetts Ave., 50,000 sq. ft.	55.00
Lots 311-310-150 Woodbine Ave., 14,796 sq. ft.	295.00
Lots 379-380 Fifth St., 5,000 sq. ft.	10.00
Lot 49 Boylston St., 4,000 sq. ft.	10.00
Lot 22 Centennial St., 5,000 sq. ft.	20.00
Lot 73 Centennial St., 5,000 sq. ft.	20.00
Lot Valley and Foster Ave., 1,110 sq. ft.	277.00
Land rear of Beacon Bldg., 239 sq. ft.	220.00
Lot 43 Fogg Ave., 3,769 sq. ft.	60.00
Lots 6-7 blk. 17, Pembroke St., 10,000 sq. ft.	10.00
Lots 15-16, 17 blk. 17, Waltham St., 15,000 sq. ft.	15.00
Lot 81 Brunswick St., 4,000 sq. ft.	10.00
Lots 18-19-20-21-22-23-24-25 Boylston St., 31,900 sq. ft.	80.00
Lot 41 Boylston St., 4,000 sq. ft.	10.00
Lot 71 Brunswick St., 4,000 sq. ft.	10.00
Lots 88-89 Brunswick St., 8,000 sq. ft.	20.00
Lots 104-105-106-107-108 Berwick St., 20,000 sq. ft.	50.00
Lots 135-136 Woodlawn Ave., 6,500 sq. ft.	20.00
Lots 141-140 Brewster St., 8,000 sq. ft.	20.00
Lot 138 Brewster St., 4,000 sq. ft.	10.00
Lots 113-114-115-116-117 Berwick St., 20,000 sq. ft.	50.00
Lot 168 Bradford St., 3,100 sq. ft.	10.00
Lot 166 Bosworth St., 2,975 sq. ft.	10.00

Lot 162 Bradford St., 4,000 sq. ft.	\$10.00
Lots 11-12 Boylston St., 8,000 sq. ft.	20.00
Lots 1-2-3 Woodlawn Ave., 10,500 sq. ft.	30.00
Lot 7 Boylston St., 4,000 sq. ft.	10.00
Lots 50-51 Boylston St., 8,000 sq. ft.	20.00
Lots 156-157 Brewster St., 8,575 sq. ft.	20.00
Lots 7 to 14, blk. 31 Massachusetts Ave., 40,000 sq. ft.	40.00
Lot 11 Brown Ave., 2,500 sq. ft.	100.00
Lots 291-292-293 Dunbar St., 5,551 sq. ft.	110.00
Lots 21-22-23 blk. 32, Massachusetts Ave., 15,000 sq. ft. ...	15.00
Lots 8-9-10 blk. 17, Pembroke St., 15,000 sq. ft.	15.00
Lots 437-438 Sixth St., 5,000 sq. ft.	10.00
Land Goffstown road, 20,550 sq. ft.	205.00
Lot 223 Revere Ave., 5,000 sq. ft.	100.00
Lots 74-75-76 Brunswick St., 12,000 sq. ft.	30.00
Lot 100 Grand Ave., 4,500 sq. ft.	135.00
Lot 20 blk. 32, Massachusetts Ave., 5,000 sq. ft.	10.00
Lot 119 Berwick St., 3,796 sq. ft.	10.00
Lot 4 blk. 5 Springfield St., 5,000 sq. ft.	5.00
Lots 1-2-3 blk. 5, Massachusetts Ave., 17,350 sq. ft.	20.00
Lot Highland Park Ave., 10,000 sq. ft.	150.00
Lots 109-110-111 Villa Boulevard, 6,002 sq. ft.	240.00
Lot 99 Centennial St., 5,198 sq. ft.	20.00
Lots 19 to 26 blk. 22 Massachusetts Ave., 40,000 sq. ft.	40.00
Lots 5-6-7-8 near Derry Road., 6300 sq. ft.	10.00
Lots 13-14 blk. 35, Pembroke St., 10,000 sq. ft.	10.00
Lots 3-4-5-6-7 blk. 26, Rhododendron St., 25,000 sq. ft.	25.00
Lot 164 Bradford St., 4,000 sq. ft.	10.00
Lots 142-143 Brewster St., 8,000 sq. ft.	20.00
Lots 145-146-147 Brewster St., 12,000 sq. ft.	30.00
Lots 22-23 Exeter St., 10,000 sq. ft.	330.00
Lot 834 Sampson Ave., 2,500 sq. ft.	10.00
Lot 63 Isabella St., 5,000 sq. ft.	20.00
Lot Cilley Road, 5,000 sq. ft.	80.00
Lot 62 Brunswick St., 4,000 sq. ft.	10.00
Lot 344 Fifth St., 2,500 sq. ft.	10.00
Lots 8-9 blk. 26, Rhododendron St., 10,000 sq. ft.	10.00
Lots 1-2 blk. 26, Rhododendron St., 10,000 sq. ft.	10.00
Lot 833 Sampson Ave., 2,500 sq. ft.	10.00
Lot 832 Sampson Ave., 2,500 sq. ft.	10.00
Lots 121-122-123 Groveland Ave., 7,620 sq. ft.	38.00
Lot 188b View St., 1,194 sq. ft.	7.00
Lots 123-124 Donahoe St., 1,000 sq. ft.	10.00
Lot 116 Harriman St., 4,550 sq. ft.	10.00

Lot 10 near Derry road, 1,500 sq. ft.	\$10.00
Lots 26-27-28 Bowditch St., 9,760 sq. ft.	10.00
Land near Neal road, 3.45 acres	120.00
Lot 29 Bowditch St., 2,300 sq. ft.	10.00
Lots 11-12 blk. 32, Worcester St., 10,000 sq. ft.	10.00
Lot 108 Hillside Ave., 5,000 sq. ft.	25.00
Lots 124-125 Hillside Ave., 6,272 sq. ft.	31.00
Lots 124-125 Groveland Ave., 5,070 sq. ft.	25.00
Lots 445-446-447 Sixth St., 7,500 sq. ft.	12.00
Lot 6177 Clay St., 14,352 sq. ft.	715.00
Lot 36 Boylston St., 4,000 sq. ft.	10.00
Lot 21 Centennial St., 5,000 sq. ft.	20.00
Lot 165 Bosworth St., 4,280 sq. ft.	10.00
Lot 52 Boylston St., 4,000 sq. ft.	10.00
Lot 159 Dickey St., 5,000 sq. ft.	100.00
Lot 16-19 near Derry road, 2,910 sq. ft.	10.00
Lot 9 near Derry road, 2,210 sq. ft.	10.00
Lot 469 Seventh St., 2,500 sq. ft.	10.00
Lot 163 Bradford St., 4,000 sq. ft.	10.00
Lots 359-360 Sixth St., 5,000 sq. ft.	10.00
Lot 45 Centennial St., 5,000 sq. ft.	33.00
Lot 11 Kearsarge St., 5,000 sq. ft.	50.00
Lot 42 Harwich St., 3,262 sq. ft.	16.00
Lot 245 Wolcott St., 2,434 sq. ft.	25.00
Lots 361-362 Sixth St., 5,000 sq. ft.	10.00
Lot 32, blk. 3, Michigan Ave., 5,000 sq. ft.	25.00
Lot Hapgood Land,	10.00
Lots 56-57-58-59 Woodlawn Ave., 15,900 sq. ft.	40.00
Lot 67 Brunswick St., 4,000 sq. ft.	10.00
Total	<u>\$7,937.00</u>

PROPERTY OWNED BY CATHOLIC CHURCHES, SCHOOLS AND PARSONAGES

St. Augustine Church and School, Spruce and
Beech Sts.:

Building	\$87,000.00	
26,000 sq. ft land	13,000.00	
	<u> </u>	100,000.00

St. Augustine School, Spruce and Beech Sts.:

Building	\$11,500.00	
15,000 sq. ft. land	7,500.00	
	<u> </u>	19,000.00

St. Augustine Orphanage, 251 Lake Ave.:		
Building	\$19,000.00	
10,000 sq. ft. land	3,000.00	
		\$22,000.00
St. Augustine Convent, Cedar and Beech Sts.:		
Building	\$45,000.00	
10,000 sq. ft. land	5,000.00	
		50,000.00
St. Augustine Convent, Jesus-Mary, Spruce St.:		
Building	\$10,780.00	
13,000 sq. ft. land	3,220.00	
		14,000.00
St. Augustine Parsonage, 205 Spruce St.:		
Building	\$7,250.00	
7,500 sq. ft. land	3,750.00	
		11,000.00
St. Marie's Church, Wayne st. and Notre-Dame Ave.:		
Building	\$163,750.00	
72,500 sq. ft. land	36,250.00	
		200,000.00
St. Marie's Parsonage, 378 Notre Dame Ave.:		
Building	\$33,000.00	
10,000 sq. ft. land	5,000.00	
		38,000.00
St. Marie's School, Cartier St.:		
Building	\$46,750.00	
25,000 sq. ft. land	6,250.00	
		53,000.00
St. Marie's Brothers' Home, 279 Cartier St.:		
Building	\$3,850.00	
5,000 sq. ft. land	1,150.00	
		5,000.00
St. Marie's Convent Holy Angels, Notre Dame Ave.:		
Building	\$24,750.00	
22,500 sq.ft. land	11,250.00	
		36,000.00
St. George's Church, Pine and Orange Sts.:		
Building	\$85,655.00	
18,690 sq. ft. land	9,345.00	
		95,000.00

St. George's School, Pine and Orange Sts.:		
Building	\$50,000.00	
10,000 sq. ft. land	5,000.00	
		<hr/> \$55,000.00
St. George's, St. Isidor Convent, Orange St.:		
Building	\$46,000.00	
10,000 sq. ft. land	4,000.00	
		<hr/> 50,000.00
St. George's Parsonage, 517 Pine St.:		
Building	\$6,135.00	
5,930 sq. ft. land	2,865.00	
		<hr/> 9,000.00
St. Joseph's Church, Pine and Lowell Sts.:		
Building	\$138,950.00	
46,050 sq. ft. land	46,050.00	
		<hr/> 185,000.00
St. Joseph's Girls' School, Pine St.:		
Building on church lot		14,000.00
St. Joseph's Holy Rosary School, 30 Cedar St.:		
Building	\$12,750.00	
2,500 sq. ft. land	1,250.00	
		<hr/> 14,000.00
St. Joseph's Library, Union St.:		
Building	\$6,550.00	
4,900 sq. ft. land	2,450.00	
		<hr/> 9,000.00
St. Joseph's High School, Lowell and Birch Sts.:		
Building	\$13,000.00	
8,000 sq. ft. land	12,000.00	
		<hr/> 25,000.00
St. Joseph's Bishop's House, Myrtle and Beech Sts.:		
Building	\$15,900.00	
48,400 sq. ft. land	12,100.00	
		<hr/> 28,000.00
St. Joseph's Infants' Home, Concord St.:		
Building	\$37,140.00	
51,433 sq. ft. land	12,860.00	
		<hr/> 50,000.00
St. Patrick's Orphanage, Hanover St.:		
Building	\$47,000.00	
39,900 sq. ft. land	40,500.00	
		<hr/> 87,500.00

St. Joseph's School, 121 Cedar St.:		
Building	\$12,000.00	
5,900 sq. ft. land	2,000.00	
		\$14,000.00
St. Joseph's Brothers' Home, 462 Pine St.:		
Building	\$5,112.00	
16,775 sq. ft. land	8,388.00	
		13,500.00
St. Joseph's Parsonage, 145-147 Lowell St.:		
Building	\$25,975.00	
16,050 sq. ft. land	9,025.00	
		35,000.00
Sacred Heart Hospital, Amherst St.:		
Building	\$20,000.00	
39,900 sq. ft. land	30,375.00	
		50,375.00
Sacred Heart Hospital Nurses' Home, 192 Amherst St.:		
Building	\$3,000.00	
15,000 sq. ft. land	5,250.00	
		8,250.00
Sacred Heart Parish Church, So. Main St.:		
Building	\$30,000.00	
25,083 sq. ft. land	5,000.00	
		35,000.00
Sacred Heart Parish Sister's Home, 223 So. Main St.:		
Building on Church lot,		5,500.00
Sacred Heart Parish Parsonage, 247 So. Main St.:		
Building	\$5,237.00	
19,596 sq. ft. land	3,963.00	
		9,200.00
St. Edmund Church, Pinard and Henriette Sts.:		
Building	\$9,800.00	
43,905 sq. ft. land	1,200.00	
		11,000.00
St. Edmund Sisters' Home, 48 Henriette St.:		
Building	\$2,015.00	
4,647 sq. ft. land	185.00	
		2,200.00
Our Lady of Perpetual Help Church, Hayward St.:		
Building	\$21,308.00	
56,915 sq. ft. land	5,692.00	
		27,000.00

Monastery Precious Blood, 555 Union St.:		
Building	\$31,525.00	
26,950 sq. ft. land	13,475.00	
		\$45,000.00
St. Patrick's Church and School, Coolidge Ave.:		
Building	\$68,000.00	
56,281 sq. ft. land	22,550.00	
		90,550.00
St. Patrick's Parsonage, 138 Coolidge Ave.:		
Building, on church lot		5,000.00
St. Francis Church, So. Elm St.:		
Building	\$4,260.00	
18,972 sq. ft. land	4,740.00	
		9,000.00
St. Francis' Parish Parsonage, 14 Elm St.:		
Building	\$7,132.00	
73,905 sq. ft. land	9,868.00	
		17,000.00
St. Anne's Church, Merrimack and Union Sts.:		
Building	\$54,000.00	
20,520 sq. ft. land	6,000.00	
		60,000.00
St. Anne's Parish School, Cedar and Union Sts.:		
Buildings	\$34,000.00	
15,000 sq. ft. land	6,000.00	
		40,000.00
St. Anne's McDonald School, Laurel and Union Sts.:		
Building	\$46,760.00	
15,300 sq. ft. land	3,240.00	
		50,000.00
St. Anne's Parsonage, 231 Merrimack St.:		
Building	\$4,968.00	
10,080 sq. ft. land	4,032.00	
		9,000.00
St. Anne's Brothers' Home, 251 Merrimack St.:		
Building	\$4,500.00	
9,000 sq. ft. land	4,500.00	
		9,000.00
St. Antoine De Padoue Church, Belmont St.:		
Building	\$11,650.00	
55,700 sq. ft. land	8,350.00	
		20,000.00

CTY OF MANCHESTER

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St. Antoine De Padoue Parsonage, 172 Belmont St.:		
Building	\$7,930.00	
50,586 sq. ft. land	6,070.00	
		\$14,000.00
St Antoine De Padoue School, Hall St.:		
Building	\$8,714.00	
10,717 sq. ft. land	1,286.00	
		10,000.00
St. Antoine De Padoue School, Hall and Silver Sts.:		
Building	\$4,940.00	
5,606 sq. ft. land	560.00	
		5,500.00
Order St. Benedict, St. Raphael's Church:		
Building	\$37,200.00	
59,239 sq. ft. land	14,800.00	
		52,000.00
Order St. Benedict Parsonage, Ferry St.:		
Building	\$6,500.00	
4,025 sq. ft. land	1,000.00	
		7,500.00
Order St. Benedict, School, Ferry and Fourth Sts.:		
Building	\$3,056.00	
13,775 sq. ft. land	3,444.00	
		6,500.00
St. Hedwidge Parish Church, Merrimack and Pine Sts.:		
Building	\$30,500.00	
9,000 sq. ft. land	4,500.00	
		35,000.00
St. Hedwidge Parish Parsonage, Pine St.:		
Building on church lot		5,500.00
St. Hedwidge Parish School, Merrimack and Union Sts.:		
Building	\$45,590.00	
8,820 sq. ft. land	4,410.00	
		50,000.00
St. Hedwidge Parish, Sisters' Home, 166-168 Merrimack St.:		
Building	\$4,150.00	
6,300 sq. ft. land	3,150.00	
		7,300.00

L'Hôpital Notre Dame, Notre Dame Ave.:

Building	\$54,625.00	
60,500 sq. ft. land	45,375.00	
		<hr/> \$100,000.00

L'Hôpital Notre Dame, Kelley St.:

94,660 sq. ft. land		11,360.00
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L'Hôpital Notre Dame, Orphanage School,

Building	\$17,500.00	
30,000 sq. ft. land	22,500.00	
		<hr/> 40,000.00

L'Orphelinat St. Pierre, 55 Alsace St.:

Building	\$42,500.00	
191,477 sq. ft. land	15,200.00	
		<hr/> 57,700.00

L'Hôpital Notre Dame, 448 Main St.:

Building	\$8,250.00	
5,000 sq. ft. land	3,750.00	
		<hr/> 12,000.00

Sisters of Mercy Convent, 435 Union St.:

Building	\$34,240.00	
12,600 sq. ft. land	3,760.00	
		<hr/> 38,000.00

Sisters of Mercy, Mount St. Mary's Convent,
Laurel St.:

Building	\$30,550.00	
31,500 sq. ft. land	9,450.00	
		<hr/> 40,000.00

Sisters of Mercy, 151 Ray St.:

Building	\$5,165.00	
26,250 sq. ft. land	2,835.00	
		<hr/> 8,000.00

Sisters of Mercy, 1004 Union St.:

Building	\$3,392.00	
10,721 sq. ft. land	1,608.00	
		<hr/> 5,000.00

Sisters of Mercy, House of St. Martha, 131
Laurel St.:

Building	\$11,600.00	
10,800 sq. ft. land	5,400.00	
		<hr/> 17,000.00

Sisters of Mercy, St. Martha's Home, Laurel
and Union Sts.:

Building	\$4,850.00	
4,500 sq. ft. land	1,350.00	
		<hr/> 6,200.00

St. Jean Baptiste, Church and School, Kelley St.:		
Building	\$67,000.00	
15,000 sq. ft. land	3,000.00	
		<hr/> \$70,000.00
St. Jean Baptiste, Parsonage, 105 Alsace St.:		
Building	\$3,500.00	
5,000 sq. ft. land	400.00	
		<hr/> 3,900.00
St. Jean Baptiste Parish, 78-80 Youville St.:		
Building	\$5,100.00	
5,000 sq. ft. land	900.00	
		<hr/> 6,000.00
St. Jean Baptiste Parish, Youville St.:		
5,000 sq. ft. land		500.00
St. Paul's Home for Women, 235 Hanover St.:		
Building	\$39,000.00	
7,500 sq. ft. land	6,000.00	
		<hr/> 45,000.00
Roman Catholic Bishop, So. Main and Mast Sts.:		
Building	\$12,600.00	
80,858 sq. ft. land	6,400.00	
		<hr/> 19,000.00
Total		<hr/> \$2,396,035.00

CATHOLIC CEMETERIES

St. Augustine's, So. Beech St., 4.12 acres	\$2,060.00
St. Augustine's, So. Beech St., 20.72 acres	10,360.00
St. Augustine's So. Beech St., 4.06 acres	1,760.00
St. Joseph's, Donald St., 27.88 acres	60,710.00
Mt. Calvary, Champlain St., 16.07 acres	28,000.00
	<hr/>
Total	\$102,890.00

OTHER RELIGIOUS BODIES

Hellenic Orthodox Community, 261 Pine St.:		
Building	\$16,250.00	
5,000 sq. ft. land	3,750.00	
		<hr/> 20,000.00

Hellenic Orthodox Community, School, 247,
Pine St.:

Building	\$2,687.00	
3,750 sq. ft. land	2,813.00	
		<hr/>
		\$5,500.00

Hellenic Orthodox Community, Church, Pine
St.:

Building	\$11,200.00	
10,000 sq. ft. land	1,800.00	
		<hr/>
		13,000.00

Russian Orthodox Catholic Church, Green St.:

Building	\$11,950.00	
7,000 sq. ft. land	1,050.00	
		<hr/>
		13,000.00

Holy Cross Polish Catholic Church and School,
Pearl St.:

Building	\$54,967.00	
14,382 sq. ft. land	5,033.00	
		<hr/>
		60,000.00

Ruthenian Catholic Church and Parsonage,
Lowell St.:

Building	\$12,300.00	
9,400 sq. ft. land	4,700.00	
		<hr/>
		17,000.00

Total		<hr/>
		\$128,500.00

PROTESTANT CHURCHES AND PARSONAGES

First Baptist Church, Union and Concord Sts.:

Building	\$30,750.00	
18,500 sq. ft. land	9,250.00	
		<hr/>
		40,000.00

First Freewill Baptist Church, Merrimack and
Chestnut Sts.:

Building	\$6,100.00	
12,600 sq. ft. land	18,900.00	
		<hr/>
		25,000.00

Peoples' Baptist Church, Concord St.:

Building	\$10,000.00	
4,000 sq. ft. land	8,000.00	
		<hr/>
		\$18,000.00

First Congregational Church, Hanover St.:

Building	\$40,952.00	
42,560 sq. ft. land	34,048.00	
		<hr/>
		75,000.00

Second Congregational Church, Franklin St.:

Building	\$32,000.00	
10,000 sq. ft. land	25,000.00	
		<hr/>
		57,000.00

Third Congregational Church, Milford St.:

Building	\$30,600.00	
20,465 sq. ft. land	2,400.00	
		<hr/>
		33,000.00

Third Congregational Church Parsonage, 114
Carroll St.:

Building	\$2,800.00	
5,000 sq. ft. land	500.00	
		<hr/>
		3,300.00

First M. E. Church, Valley St.:

Building	\$10,132.00	
11,400 sq. ft. land	1,368.00	
		<hr/>
		11,500.00

First M. E. Church, Valley and Foster Ave.:

Building	\$18,515.00	
14,930 sq. ft. land	1,485.00	
		<hr/>
		20,000.00

St. Paul's M. E. Church, Amherst and Union
Sts.:

Building	\$28,250.00	
13,500 sq. ft. land	6,750.00	
		<hr/>
		35,000.00

St. Paul's M. E. Church, Parsonage, Union St.:

Building, on church lot	2,500.00	
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Trinity M. E. Church, School St.:

Building	\$4,220.00	
8,604 sq. ft. land	2,580.00	
		<hr/>
		\$6,800.00

St. James M. E. Church, Pennacook St.:

Building	\$11,570.00	
17,160 sq. ft. land	3,430.00	
		<hr/>
		15,000.00

Grace Episcopal Church, Lowell and Pine Sts.:

Building	\$52,075.00	
15,850 sq. ft. land	7,925.00	
		<hr/>
		60,000.00

Grace Episcopal Church Parsonage, 100 Harrison St.:

Building	\$2,300.00	
19,000 sq. ft. land	5,700.00	
		<hr/>
		8,000.00

First Christian Church, Merrimack and Hall Sts.:

Building	\$10,005.00	
9,975 sq. ft. land	\$1,995.00	
		<hr/>
		12,000.00

German Presbyterian Church, Second and Bath Sts.:

Building	\$3,500.00	
10,000 sq. ft. land	2,500.00	
		<hr/>
		6,000.00

German Church, Conant and Green Sts.:

Building	\$5,250.00	
5,000 sq. ft. land	750.00	
		<hr/>
		6,000.00

First Unitarian Church, Concord St.:

Building	\$28,600.00	
13,500 sq. ft. land	5,400.00	
		<hr/>
		34,000.00

First Universalist Church, Myrtle and Union Sts.:

Building	\$19,250.00	
11,000 sq. ft. land	5,750.00	
		<hr/>
		25,000.00

First Church of Christ Scientist, Harrison St.:

Building	\$21,500.00
17,000 sq. ft. land	8,500.00

\$80,000.00

Sweedish Lutheran Church, Sagamore St.:

Building	\$9,800.00
11,000 sq. ft. land	2,200.00

12,000.00

Sweedish Lutheran Church Parsonage, 68 Sagamore St.:

Building	\$3,450.00
10,200 sq. ft. land	2,550.00

6,000.00

Sweedish Evangelical Mission Church, Orange St.:

Building	\$8,200.00
5,600 sq. ft. land	2,800.00

11,000.00

Sweedish Baptist Church, Arlington St.:

Building	\$6,036.00
4,822 sq. ft. land	964.00

7,000.00

Sweedish Evangelical Lutheran Church, Beech Ave.:

Building	\$2,225.00
5,500 sq. ft. land	275.00

2,500.00

Bethel Advent Church, Amherst St.:

Building	\$6,425.00
4,500 sq. ft. land	1,575.00

8,000.00

City Mission Church, Merrimack and Beech Sts.:

Building	\$8,220.00
12,600 sq. ft. land	3,780.00

12,000.00

Westminster Presbyterian Church, Brook St.:

Building	\$16,500.00
10,000 sq. ft. land	2,500.00

19,000.00

Friends' Chapel, Elm St.:

Building	\$3,500.00
10,747 sq. ft. land	1,500.00

5,000.00

St. Andrew's Protestant Episcopal Church,
Main St.:

Building	\$20,150.00	
19,412 sq. ft. land	4,850.00	
		<u>\$25,000.00</u>

St. Andrew's Protestant Episcopal Church
Parsonage:

Building on church lot	4,000.00
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First German Church, Conant St.:

Building	\$5,600.00	
9,650 sq. ft. land	2,400.00	
		<u>8,000.00</u>

Pentacostal Church, Manchester St.:

Building	\$2,030.00	
3,246 sq. ft. land	970.00	
		<u>3,000.00</u>

St. Jean's Methodist Church, Concord St.:

Building	\$2,000.00	
2,500 sq. ft. land	2,500.00	
		<u>4,500.00</u>

St. Jean's Methodist Church Parsonage, 9 Ar-
lington St.:

Building	\$4,309.00	
2,764 sq. ft. land	691.00	
		<u>5,000.00</u>

Congregation Adath Yashuran, Central St.:

Building	\$20,950.00	
7,000 sq. ft. land	1,050.00	
		<u>22,000.00</u>

Congregation Ahshay Aford, Central St.:

Building	\$10,000.00	
5,000 sq. ft. land	1,750.00	
		<u>11,750.00</u>

Salvation Army, 40-42 Concord St.:

Building	\$15,150.00	
5,000 sq. ft. land	10,000.00	
		<u>25,150.00</u>

		<u>=====</u>
Total		\$714,000.00

PROTESTANT ORGANIZATIONS EXEMPT

German School Society, Ferry and Third Sts.:

Building	\$5,500.00	
10,190 sq. ft. land	2,500.00	
		<hr/>
		\$8,000.00

Balch Hospital, Oak and Myrtle Sts.:

Building	\$13,500.00	
66,000 sq. ft. land	16,500.00	
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		30,000.00

Elliott Hospital, Hospital Ave.:

Building	\$154,025.00	
1,170,426 sq. ft. land	90,498.00	
		<hr/>
		244,523.00

Woman's Aid Home, Pearl St.:

Building	\$15,620.00	
57,530 sq. ft. land	14,380.00	
		<hr/>
		30,000.00

Woman's Aid Home, 510-514 Chestnut St.:

Building	\$8,963.00	
6,037 sq. ft. land	6,037.00	
		<hr/>
		15,000.00

Woman's Aid Home, 520 Merrimack St.:

Building	\$2,550.00	
5,000 sq. ft. land	750.00	
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		3,300.00

Manchester Children's Home, Walnut St.:

Building	\$41,250.00	
55,000 sq. ft. land	13,750.00	
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		55,000.00

Manchester Children's Home, 915 Elm St.:

Building	\$2,080.00	
1,271 sq. ft. land	25,420.00	
		<hr/>
		27,500.00

Manchester Children's Home, 1½-266-274 Pearl St.:

Building	\$2,650.00	
9,406 sq. ft. land	2,350.00	
		<hr/>
		5,000.00

Manchester Children's Home, ½-193 Pearl St.:

Building	\$484.00	
7,191 sq. ft. land	2,516.00	
		<hr/>
		\$3,000.00

Masonic Home, Beech and Salmon Sts.:

Building	\$35,810.00	
56,762 sq. ft. land	14,190.00	
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		50,000.00

Masonic Home, ½-266-274 Pearl St.:

Building	\$2,650.00	
9,405 sq. ft. land	2,350.00	
		<hr/>
		5,000.00

Masonic Home, ½-193 Pearl St.:

Building	\$484.00	
7,191 sq. ft. land	2,516.00	
		<hr/>
		3,000.00

Cale Home, Ash St.:

Building	\$48,500.00	
57,530 sq. ft. land	11,500.00	
		<hr/>
		60,000.00

Cale Home, ½-1083 Elm St.:

Building	\$20,900.00	
2,500 sq. ft. land	27,500.00	
		<hr/>
		48,400.00

New Hampshire Settlement Asso., 11 Walnut St.:

Building	\$11,800.00	
8,000 sq. ft. land	3,200.00	
		<hr/>
		15,000.00

Mercy Home, Mammoth Road.

Building	\$3,200.00	
11.4 acres of land	4,500.00	
		<hr/>
		7,700.00

Manchester Y. M. C. A., Mechanic St.:

Building	\$176,718.00	
18,626 sq. ft. land	23,282.00	
		<hr/>
		200,000.00

Manchester Institute of Arts and Sciences,
Concord St.:

Building	\$210,000.00	
15,000 sq. ft. land	15,000.00	
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		225,000.00

District Nursing Asso., 194 Concord St.:		
Building	\$4,400.00	
13,500 sq. ft. land	8,100.00	
		<hr/>
		\$12,500.00
Congregation Auhsay Sfar, 237 Central ½ exempt		
Building	\$1,525.00	
2,500 sq. ft. land	875.00	
		<hr/>
		1,200.00
H. J. Sweeney Post, American Legion, 52 Concord St.:		
Building	\$18,000.00	
7,500 sq. ft. land	15,000.00	
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		33,000.00
		<hr/>
Total		\$1,082,123.00

CEMETERIES

Congregation Auhsay Sfar, S. Beech St.:		
58,657 sq. ft. land		\$1,175.00
Derry Road, 1 acre		850.00
Young Road, 23,809 sq. ft. land		475.00
Mammoth Road, 1 acre		870.00
Bowman St., 79,777 sq. ft. land		7,977.00
Brown Ave., 12,025 sq. ft. land		200.00
Jewish, So. Beech St., 1.3 acres		800.00
		<hr/>
Total		\$12,347.00

COUNTY PROPERTY

Hillsborough County Court House, Market St.:		
Building	\$50,000.00	
19,200 sq. ft. land	48,000.00	
		<hr/>
		98,000.00
Hillsborough County Jail, Willow St.:		
Building	\$85,600.00	
147,000 sq. ft. land	29,400.00	
		<hr/>
		115,000.00
		<hr/>
Total		\$213,000.00

STATE PROPERTY

State Armory, Pleasant St.:		
Building	\$56,000.00	
24,000 sq. ft. land	24,000.00	
		<hr/>
		80,000.00

State Industrial School, River Road.

Building	\$150,720.00	
165.1 acres	107,628.00	
		<hr/>
		258,348.00
		<hr/>
Total		\$338,348.00

UNITED STATES PROPERTY

United States Post Office, Hanover St.:

Building	\$150,000.00	
30,322 sq. ft. land	37,900.00	
		<hr/>
		187,900.00

REPORT OF THE BUILDING DEPARTMENT

office of the

SUPERINTENDENT OF PUBLIC BUILDINGS

To His Honor the Mayor and the Board of Aldermen of the City of Manchester, N. H.

GENTLEMEN:—

I herewith submit my annual report of the Department of Buildings for the year ending December 31, 1920.

In submitting this report I will, as it has been my custom mention as briefly as possible a few of the many improvements we have been able to accomplish during the year.

And notwithstanding the extreme high cost of labor and material I am very much pleased to be able to say that I have not only succeeded in taking care of all necessary repairs, but have in addition to that, been able to make many much needed improvements in and about the various public buildings, but only by practicing the most rigid economy have I been able to do this and not exceed the amount appropriated to this department.

At the Amoskeag School several new steel ceilings were put on and new outside bells installed and the sewerage drain pipe which has given considerable trouble in the last year or two, was relaid, and a back water valve installed and the bell was removed from the bell tower.

At the Ash Street School new steel ceilings were put on, and new cupboards built and installed and all the toilets were overhauled and new flush boxes installed.

At the Bakersville School a new fence built in the rear of the building and additional electric lights installed in the basement.

At the Brown School a back water valve was installed.

The greater part of the interior of the Chandler School was painted and refinished, a considerable amount of glass was set at the school and additional electric lights were installed.

At the Hallsville School additional electric lights were installed also two new sinks and fountains and the chimney rebuilt.

At the Harvey District School a new steel ceiling was put on and electric lights were installed.

At the High School the fire-escapes were painted, additional electric lights installed, and the ventilators altered; boilers were overhauled and repaired and several new tubes put in, and the gutters and rain conductors renewed.

At the Highland School additional electric lights were installed and new cupboards were built.

At the Lincoln Street School new cupboards were built and installed and additional coat and hat hooks were put up.

At the Manual Training School extensive repairs were made on the roof, and additional electric lights were installed and the heating stove was overhauled and repaired.

At the Maynard School new outside bells were installed.

Electric lights were installed at the Mosquito Pond School.

At the Parker School additional electric lights were installed, the fire-escapes were painted and changes made in the Sprinkler system, and collapsible iron gates were put on at the Main entrance.

At the Spring Street School new electric lights and wiring was installed, the entire building being rewired complete.

Electric lights were installed at the Stark School.

At the Straw and Varney Schools additional electric lights were installed.

Electric lights were installed at the Webster Mills School.

At the Wilson School additional electric lights were installed and a new drinking fountain put in and new storm entrance built at main entrance.

At the Youngsville School new outside bells and horn and additional electric lights were installed, and snow guards put on roof.

At the Central Fire Station partitions were removed, and stalls removed from Engine 4, the steam radiation extended in machine shop, the interior of the Band Room and Truck 1 were painted.

At the Fulton Engine 6 a lavatory and shower bath were installed and the steam radiation extended.

At Engine 3 Lake Avenue new floors were laid in the hall and recreation room, and the walls and finish painted.

New windows complete were put in at Engine 5, Webster Street and Hose 4 Wilson Hill.

At the City Hall the Offices of the Treasurer and Auditor were painted and papered, and the fixtures and furniture refinished and the walls and ceilings were painted and the woodwork refinished in the Aldermanic and Council Chambers and new stair treads put on.

At the Clinton Street ward room new electric lights were put in.

At the New City Hospital a club or recreation room was fitted up and a new bath tub was installed, a new sterilizer was put in; later the sterilizer was changed, and also changes were made in the telephone system.

At the Police Station the water pipes were renewed, and the cells painted.

At the Battery Building the shutters were repaired and recovered with metal and the windows repaired and casings painted.

The cost of the foregoing activities which I have mentioned but briefly are shown on the following pages of this report in summary tables showing the cost for different classes of work for repairs, and new work, and work done for other departments; also a record of building operations, showing the total number of permits granted and the total estimated cost; the nature of the structure for which they were granted, the number of permits granted and the cost of same for new construction and additions, alterations and repairs for each month. Also the total number of building inspections made during the year, and the number of permits issued for the erection of electric signs.

Also the number of plumbing permits granted and inspections made, and tables showing the total number of different types of buildings erected, altered and repaired and the number of families added by new construction and alterations.

FINANCIAL STATEMENT

OFFICE EXPENDITURES

Salaries	\$8,751.33
Stationery and Supplies	111.80
Telephone Service	38.40
Automobile Liability Insurance	88.80
Street Railway Car Tickets, Plumbing Inspections	6.00
Department Automobiles, No. 1 Maintenance (Ford)	137.70
Department Automobiles No. 2 Maintenance (Dodge)	498.99
Miscellaneous	67.58

Total Expenditures	9,700.65
Appropriation	9,500.00

Over Draft	200.65
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EXPENDITURES FOR REPAIRS OF PUBLIC BUILDINGS

Expenditures for material, tools and equipment ..	\$14,166.31
Expenditures for labor	20,085.52

34,251.83

Appropriation	32,500.00
Department Transfers	2,990.52

35,490.52

Returned to unappropriated money	238.69
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STOCK ON HAND AT SHOP

Stock on hand December 31, 1919	\$726.35	
Stock received	2,940.48	
Returned to stock	81.79	
		<hr/>
		3,748.62
Material used from stock in 1920		3,462.71
		<hr/>
Stock on hand December 31, 1920		285.91

INVENTORY OF OFFICE EQUIPMENT

1	42 P. H. Plan File	\$10.00
1	18 Draw Plan File	50.00
1	Counter	25.00
1	Roll Top Desk (Large)	40.00
2	Roll Top Desks (Small)	50.00
1	Flat Desk	25.00
1	Typewriting Desk	15.00
1	Typewriter (Fox)	100.00
1	Adding Machine (Burroughs)	400.00
2	7 Drawer Filing Cases	70.00
1	Book Case	35.00
2	Filing Cabinets (Large)	45.00
1	Filing Cabinet (Small)	15.00
1	Stationery Cabinet (2 Sections)	25.00
1	Bill Filing Cabinet	20.00
5	Chairs	25.00
1	Electric Fan	25.00
1	Clock Seth Thomas (Weight)	15.00
1	Drawing Table	35.00

\$1,025.00

The estimated valuation of the machinery, tools and equipment owned by the city and located at the Building Department Workshop is as follows:

1	No. 50 Special Patent Band Saw	\$200.00
1	20" Hand Planer and Jointer	220.00
1	No. 187 Double Circular Saw	235.00
1	Surfacer	115.00
1	Motor Air Pump	35.00
1	Boring and Drilling Machine	78.00
1	Key Grinding Machine	15.00
1	Edger	50.00
	Emery Wheels	35.00

Motors	\$400.00	
Pulleys, Shafting and Belts	95.00	
Small tools for various classes of work	400.00	
	<hr/>	\$1,878.00

TRANSPORTATION EQUIPMENT

1 Ford Automobile (Touring 1915)	\$490.00	
1 Dodge Automobile (Touring 1915)	790.00	
1 1912 Cadillac Auto. rebuilt for truck	900.00	
1 1913 Cadillac Auto. rebuilt for truck	1000.00	
	<hr/>	\$3,090.00

SCHOOLS SUMMARY OF CLASSIFIED EXPENDITURES ORDINARY REPAIRS

	Carpenter	Painting	Plumbing	Steam Fitting	Electrical	Heating	Setting Glass	Roof Repairs	Painting Basement	Mason Work	Misc.	Total
Amoskeag	\$42.83	\$176.69	\$241.49	\$55.06	\$51.14		.15				\$48.53	\$615.89
Ash Street	110.16	44.89	250.03	91.01	18.52		26.70	\$180.94			1.40	723.65
Bakersville	40.55	31.79	17.50	19.09	24.00		37.11				2.10	172.14
Brown	35.20	53.59	107.67	19.82	61.02		18.24					293.54
Candler	114.09	2.60	16.81	28.59	110.72		54.54	19.17	79.16		90.90	516.38
Chandler Portable	35.55				6.88		26.22					68.65
Franklin Street	5.60		9.33	1.50			4.00				23.98	44.41
Goffs Falls	28.65	1.70	6.00	18.68	10.00		11.46	14.77		255.39	5.00	94.56
Hallsville	175.98	141.43	114.95	25.27	43.68		55.95				35.12	708.04
Harvey District	13.37	117.15	32.40	2.00								189.20
High School	236.97		133.23	266.97	128.20		24.57	367.48		71.78	165.45	1,514.80
Highland	62.44		34.38	28.66	6.56		30.01	12.81			15.00	189.86
Lincoln Street	191.41	41.96	21.28	97.50	56.34		55.75				9.32	473.76
Manual Training	48.29	1.60	5.00		9.09	40.54	4.00				1.46	109.98
Maynard	16.00	47.80	27.03	68.20	40.66		28.90	79.55			28.16	336.30
Mosquito	11.59		4.45								.40	16.44
N. Main St.	129.45	2.60	2.00	15.52	4.20		17.00	15.80			1.40	187.97
Parker	67.11	31.95	20.20	36.01	9.96		13.32				4.24	182.79
Pearl Street	84.48		24.71	51.41	8.00		4.00				247.48	247.48
Rimmon	56.48	68.37	27.75	29.92	10.09		14.40	2.50			10.04	200.51
Spring Street	122.03	8.30	78.61	82.04	12.77		11.74	59.37			3.00	377.86
Straw	12.45	5.23	43.31	6.91	32.15		5.04				21.44	126.69
Stark	14.49		2.00				24.48				2.16	131.33
Varney	22.00		47.78	40.07	10.08	14.02	4.20				7.20	31.02
Webster Mills	17.00											237.83
Webster Street	80.25	9.85	83.04	10.11	25.29		16.94	5.15			7.20	536.29
Wilson Street	88.37	2.40	26.93	173.42	43.97		36.41	107.59			5.00	188.23
Youngsville	52.93		20.40	41.67	27.29		34.04	6.90				
	\$1,915.63	\$789.90	\$1,308.28	\$1,203.43	\$750.81	\$54.56	\$559.17	\$872.03	\$79.16	\$392.01	\$524.56	\$8,539.24

SCHOOLS (continued)

SUMMARY OF EXPENDITURES, NEW WORK
AND IMPROVEMENTS

BUILDING	NATURE OF WORK	COST
Amoskeag	New Steel Ceilings	\$864.49
Amoskeag	New Outside Bells	268.61
Ash Street	New Steel Ceilings	41.88
Ash Street	New Cupboards. (School Department)	317.95
Bakersville	New Fence	160.06
Bakersville	New Electric Lights in basement	27.28
Chandler	Painting and Refinishing Rooms	620.16
Hallsville	Installing New Lights (Additional)	54.91
Hallsville	Installing New Sinks and Fountains	120.35
Hallsville	Rebuilding Chimney	255.39
Harvey District ..	New Steel Ceilings	48.82
Harvey District ..	Installing New Electric Lights and Wiring	110.04
Highland	Putting in Additional Electric Lights	29.43
Lincoln	New Cupboards. (School Department)	31.41
Manual Training ..	Putting in Additional Electric Lights	28.44
Manual Training ..	Putting on New Roof Covering	338.82
Maynard	Installing New Outside Bells	47.85
Mosquito Pond ...	Putting in New Electric Lights	44.31
Parker	Putting in Additional Electric Lights	64.85
Parker	Installing Iron Gates	46.76
Parker	Painting Fire Escapes	80.83
Parker	Changing Sprinkler System	46.25
Spring Street	Rewiring and Installing Electric Lights (School Dept.) ..	569.31
Stark	Installing Electric Lights	91.31
Straw	Installing Additional Lights	113.72
Varney	Installing Additional Lights	18.23
Webster Mills ...	Installing Electric Lights	17.68
Wilson	Installing Additional Lights	41.01
Wilson	Installing New Fountain	18.23
Wilson	Building Storm Door	144.55
Youngsville	New Outside Bells and Electric Horn	110.29
Youngsville	Putting in Additional Lights	72.88
Youngsville	Putting on Snow Guards	140.21
		<u>\$4,926.31</u>

FIRE ENGINE HOUSES and OTHER PUBLIC BUILDINGS
SUMMARY OF CLASSIFIED EXPENDITURES

ORDINARY REPAIRS

BUILDING

	Carpentry	Painting	Plumbing	Steamfitting	Electrical	Setting Glass	Roof Repairs	Stall Repairs	Mason Work	Miscel.	Total
Central Fire Station	\$197.59	\$265.02	\$108.10	\$20.31		\$77.42	\$85.73	\$244.61	\$31.75	\$20.24	\$1,050.77
Fire King Engine 2	85.97		17.40	13.16		22.55		32.89			171.97
Fulton Engine 6	10.31	2.50	19.00	7.82		35.51			33.46	.39	108.39
Hose 3 S. Manchester	84.50	8.27	5.00	11.16		5.11					114.14
Engine 3 Lake Ave.	21.05	154.50	10.66	15.07		6.13	12.23	36.07		99.50	355.21
Hose 2 Maple St.	181.87	104.66	33.36	41.34		4.49	68.49			158.94	595.75
Riverside Hose	30.88					3.20					34.08
Engine 7 Somerville St.	2.80		16.00	38.63				23.52		19.00	99.95
Engine 5 Webster St.	61.51	2.14	13.08	70.23			7.83	64.87			219.66
Hose 4 Wilson Hill	30.07		12.40	30.91		2.10	5.10				80.58
Truck 8 S. Main St.	39.95		24.50	7.42					39.55		71.87
City Hall	325.30		43.11	131.97	\$43.36	20.14				50.37	654.80
City Scales	13.15		56.10	25.19	2.00		47.24				13.15
City Farm	453.56		24.00							6.70	596.79
Clinton St. Ward Room	5.30		133.08	167.30	94.61				20.10	11.00	38.30
New City Hospital	197.89		20.75		7.00	4.58				147.15	769.73
Old Isolation Hospital			5.00							122.67	155.00
Merrimack St. Clinic Hospital ..	8.65		9.50	11.50		21.01			12.70		5.00
Old Court House	82.97		132.25	30.58	6.55	5.98	30.23			77.02	69.91
Police Station				20.87	42.30	7.48	4.93				401.33
Public Library	29.65	17.64			6.00	3.03					33.28
Mosquito Pond Bath House ...				6.59		39.97	29.40			29.17	85.49
Saugus River Bath House	15.34		5.90							23.28	23.28
Battery Building	51.11	2.50	70.11	11.00	49.71					250.90	348.10
Public Comfort	10.82		13.00	19.86		16.03					184.43
Lake Ave. Ward Room					4.74	1.06	27.90			11.06	70.77
Blodgett St. Ward Room	9.18		14.40							4.20	61.46
	\$1,954.40	\$557.33	\$789.30	\$681.51	\$256.27	\$275.79	\$319.08	\$401.96	\$146.56	\$1,031.59	\$6,413.79

CITY OF MANCHESTER

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FIRE ENGINE HOUSES and OTHER PUBLIC BUILDINGS

SUMMARY OF EXPENDITURES FOR NEW WORK AND IMPROVEMENTS

BUILDING	NATURE OF WORK	COST
Central Fire Station ..	Changing Partitions	\$55.95
Central Fire Station ..	Removing Stalls Engine 4	175.07
Central Fire Station ..	Extending Steam Radiation, Machine Shop	61.74
Central Fire Station ..	Painting Truck 1	243.02
Central Fire Station ..	Painting Band Room	15.90
Fulton Engine 6	Extending Steam Radiation	11.39
Fulton Engine 6	Installing Lavatory and Shower Bath	134.68
Engine 3 Lake Ave. ..	New Floors	491.78
Engine 5 Webster St. ..	New Water Pipe (See 1919)	36.90
Engine 5 Webster St. ..	New Windows	577.71
Hose 4 Wilson Hill ...	New Windows	300.02
City Hall	Painting Treasurer's Office	197.69
City Hall	New Stair Treads	282.21
City Hall	Painting Council Chamber	164.82
City Hall	Painting Aldermanic Chamber	97.63
City Hall	Painting Auditor's Office	172.66
Clinton St. W. R.	New Electric Lights	21.40
New City Hospital ...	Repairing Club Room	33.48
New City Hospital ...	Installing Bath Tub	72.29
New City Hospital ...	Putting in Sterilizer	379.35
New City Hospital ...	Changing Sterilizer	79.50
New City Hospital ...	Changing Telephone	97.98
Police Station	Painting Cells	775.08
Police Station	Renew Water Pipe	52.66
Battery Building	Repairing Windows and Shutters	223.70
		<u>\$4,754.61</u>

MAINTENANCE OF WORK SHOP

Clerk	\$1,892.50
Stationery and Supplies	18.15
Electricity for Lights	60.96
Electricity for Power	35.60
Gas and Service Charge	37.31
Miscellaneous	115.31
	<hr/>
	\$2,159.83

GRADING AND CONCRETING YARDS

Amoskeag School (Concreting)	114.19
Engine 3 Lake Avenue (Concreting)	48.80
	<hr/>
	162.99

OUTSIDE WINDOWS

Putting on, Removing, Repairing	346.10
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ELECTRIC BOOTHS

Erecting, Removing and Repairing	858.42
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MAINTENANCE OF AUTO TRUCKS

Insurance	129.00	
Driving	545.00	
Auto Oil	43.48	
Gasoline	274.40	
Repair, Cadillac Truck No. 2	99.41	
Repair, Cadillac Truck No. 1	540.15	
Rebuild, Cadillac Auto for Truck No. 2	666.12	
		See 1919 report
		<hr/>
		\$2,297.56

DEPARTMENT AUTOMOBILES

Ford Auto.

Alcohol .....	.88	
Gasoline	159.25	
Oil	16.69	
Repairs	173.56	
	<hr/>	350.38

Dodge Auto

Alcohol	3.52	
Gasoline	212.86	
Oil	16.70	
Repairs	342.24	
	<hr/>	575.32

CLEANING SNOW AND ICE FROM ROOFS

Labor	295.93
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GENERAL REPAIRS

Labor and material	302.65
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STOCK

Charged direct	2,940.48
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TOOLS AND EQUIPMENT

Charged Direct	190.45
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MISCELLANEOUS

Insurance (Liability)	857.97
Freight	2.04
Car Tickets	273.00
Plumbing Inspections	5.00
Boiler Inspections	66.00
Made in Manchester Exhibit	30.60
Making cupboards (School Dept.)	414.42
Moving Portable School Building from Chand- ler to Youngsville	583.87
Parks and Commons, Setting fountain in Mer- rimack Common	124.78
Making New Booths	1,311.76

\$3,669.44

NEW BUILDINGS

TYPE OF BUILDING	WOOD			BRICK			STONE			CONCRETE			METAL		
	No. of Permit	No. of Families	COST	No. of Permit	No. of Families	Cost	No. of Permit	No. of Families	Cost	No. of Permit	No. of Families	Cost	No. of Permit	No. of Families	Cost
Summer Dwelling ..	24	24	\$6,165												
Dwelling	58	58	105,500												
Tenements	7	24	12,012												
Private Garage	152		40,297												
Public Garage	3		4,700	4		2,650				2		800	2		
Stall Garage	7		11,850	3		60,000				1		1,000			
Barns	13		2,675												
Stores	4		5,250	1		10,000									
Office Building			12,500	1		250,000									
Factories	2														
Theatre				1		50,000									
Dry Cleansing															
Schools				3		1,886,449									
Foundations	10		4,525							1		4,000	1		1,200
Miscellaneous	30		9,710												
Total	312	106	\$227,594	14		\$2,309,099	1	1	\$800	4		\$5,800	3		\$2,100

ADDITIONS, ALTERATIONS, REPAIRS

TYPE OF BUILDING	WOOD			BRICK		
	No. of Permits	No. of Families	COST	No. of Permits	No. of Families	COST
Summer Dwelling ..	7	..	\$970.00	..	..
Dwellings	125	4	76,905.00	..	..
Tenements	125	45	74,014.00	1	..	2,500
Apartments	11	37	49,600.00	3	23	39,000
Lodging House	1	..	25.00	..	..
Private Garage	47	..	6,688.00	..	..
Public Garage	5	..	4,200.00	..	..
Stall Garage	8	..	1,100.00	..	..
Graage Repair Shop .	1	..	100.00	..	..
Stores	23	..	7,542.00	8	..	8,650
Theatres	1	..	50.00	..	..
Factorys	3	..	24,000.00	5	..	49,200
Barns	21	..	2,355.00	..	..
Miscellaneous	40	..	20,869.00	11	..	20,065
Total	418	86	\$68,418.00	28	23	\$19,415

TABLE SHOWING THE NUMBER OF PERMITS ISSUED EACH MONTH FOR NEW BUILDINGS WITH ESTIMATED COST

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Dwellings .	1	5	6	12	16	10	11	13	3	6	8	1	92
Business ..	5			40	42	20	25	19	34	30	6	6	236
	6	5	15	52	58	30	36	32	37	36	14	7	328

ESTIMATED COST,

	Dwellings	Business
January	\$2,000.00	\$13,275.00
February	16,175.00	
March	9,925.00	17,675.00
April	22,850.00	30,410.00
May	31,750.00	53,540.00
June	7,710.00	6,137.00
July	5,875.00	7,060.00
August	17,500.00	4,205.00
September	1,362.00	9,290.00
October	9,800.00	1,904,774.00
November	12,450.00	1,494.00
December	150.00	1,925.00
	\$137,547.00	\$2,049,785.00

TABLE SHOWING THE NUMBER OF PERMITS ISSUED EACH
MONTH FOR ALTERATIONS, ENLARGEMENTS AND
REPAIRS OF OLD BUILDINGS

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Dwellings	12	7	29	55	32	36	24	34	23	19	5	5	281
Business	11	7	15	26	20	9	14	11	17	25	21	5	181
	—	—	—	—	—	—	—	—	—	—	—	—	—
	23	14	44	81	52	45	38	45	40	44	26	10	462

ESTIMATED COST

	Dwellings	Business
January	\$9,629.00	\$20,015.00
February	11,250.00	1,190.00
March	60,775.00	10,485.00
April	36,455.00	13,785.00
May	26,890.00	10,735.00
June	28,175.00	43,615.00
July	31,166.00	4,486.00
August	15,365.00	4,255.00
September	16,360.00	4,592.00
October	15,575.00	27,188.00
November	4,950.00	14,735.00
December	3,025.00	10,765.00
	<hr/>	<hr/>
	\$259,615.00	\$165,846.00

Total expenditures for all buildings operations during 1920 \$2,612,795.00

Number of building permits issued during the year 790

Number of permits issued for electric signs 5

Number of inspections made of buildings during the year 6,387

Number of plumbing inspections made during the year 1,205

Respectfully submitted,

JAMES A. ROGERS,

Superintendent of Buildings.

REPORT OF THE DEPARTMENT OF PUBLIC WORKS FOR THE YEAR 1920

Manchester, N. H., December 31, 1920.

*To the Honorable Board of Mayor and Aldermen
of the City of Manchester.*

GENTLEMEN:—

Herewith is submitted a summary report of the doings of the Department of Public Works of the City of Manchester, N. H. for the year 1920.

MICHAEL F. SHEA,

Director.

ORGANIZATION

George H. Warren, Chairman, (term expired April 1, 1920)

Arthur L. Franks, Chairman, (April 1 to October 1, 1920)

John P. Kirby

Cyprien J. Bélanger, Clerk.

Michael F. Shea, Director.

OFFICE

Harrie H. Clement, Chief Clerk,

Frank W. Bodwell, Asst. Clerk,

Timothy F. Linnehan, Asst. Clerk,

Thomas F. Ryan, Asst. Clerk

Highway and Sewer Divisions James Kendrigan, Superintendent

Street Cleaning Division Jeremiah Shea, Superintendent

FINANCIAL STATEMENT OF THE DEPARTMENT OF PUBLIC WORKS FOR FIFTY TWO (52) WEEKS
ENDING DECEMBER 25, 1920.

	Appropriation	Department Transfers	Total	Expenditures	Debit Balance	Credit Balance
Administration	\$12,000.00	\$12,289.09	\$24,289.09	\$12,289.09	\$12,000.00	.....
Highways—Maintenance	120,700.00	.....	120,700.00	67,354.66	53,345.34	.....
Highways—New *	30,519.05	.....	30,519.05	24,824.40	5,694.65	.....
Sewers—Maintenance	10,000.00	.....	10,000.00	11,919.86	.....	1,919.86
Sewers—New *	11,971.70	10,633.44	22,605.14	22,182.11	423.03	.....
Sidewalks—Maintenance	5,000.00	.....	5,000.00	8,085.55	.....	3,085.55
Sidewalks—New *	4,000.00	.....	4,000.00	4,000.00	.....	.....
Street Cleaning	200,000.00	.....	200,000.00	212,134.88	.....	12,134.88
Transportation, Equipment and Supplies .....	.....	123,363.74	123,363.74	166,786.16	.....	43,422.42
Less total expenditures	\$394,190.75	\$146,286.27	\$540,477.02	\$529,576.71	\$71,463.02	\$60,562.71
Gross balance on hand December 25, 1920 .....	.....	.....	\$529,576.71	.....	60,562.71	.....
The following balances (Bond Issue Acts.) on hand December 25, 1920, are to be carried over to 1921:	.....	.....	\$10,900.31	.....	\$10,900.31	.....
Highways—New .....	.....	\$5,694.65	\$6,117.63	.....	.....	.....
Sewers—New .....	.....	423.03	.....	.....	.....	.....
Net balance on hand December 25, 1920, in Maintenance Account, to be transferred to City Treasury .....	.....	.....	\$4,782.63	.....	.....	.....

*Bond Issue Accounts.

Detailed information on the above is on file in office of Public Works Department.

REPORT OF THE ENGINEER'S DEPARTMENT, 1920

Manchester, N. H., December 31, 1920.

To the Honorable Board of Mayor and Aldermen:

GENTLEMEN—The forty-second annual report of the Engineer's Department is herewith submitted, showing the expenditures and operations for the year ending December 31, 1920.

Exclusive of the four assistants that have been employed in this department during the year, five others have been employed for a part of the year as follows:—

One from January 1, to March 8, incl.
 One from March 9, to December 31, incl.
 One from July 6, to September 11, incl.
 One from October 4, to December 18, incl.
 One from December 27, to December 31, inclu.

This office has also had the services of one ex-service man placed in this department by a U. S. Government under Federal Vocational Training for ex-service men.

The following is a division of the expenditures made under the appropriation for salaries and clerical assistance:

Highways:—

Abutters line and grade	\$364.40	
Curbing line and grade	203.56	
Paving gutters line and grade	10.67	
Sidewalks line and grade	279.80	
		\$858.43

Sewers:—

Sewer line and grade	\$99.27	
Sewer plan and profiles	89.05	
Sewer survey	66.04	
		\$254.36

General Engineering:—

Cemeteries staking lots, etc.	\$232.04	
Highway bounds setting of same	139.18	
Indexing	567.00	
Levels for profile and record plans	550.51	
Miscellaneous Office	2,023.86	
Miscellaneous surveys and levels	3,978.45	
Street numbers measuring and putting on	19.28	
Street signs putting up	23.98	
		\$7,534.30

The following is a list of the expenditures under general expense account.

For:—

Bench mark reports	\$10.00	
Blue print paper	11.10	
Chauffeurs' licenses (2 renewals)	2.00	
Directory maps	127.70	
Drawing paper	22.25	
Equipment for field work	52.20	
Hardware	1.50	
House Numbers	31.76	
Office Supplies	20.00	
Painting Street Signs	30.15	
Printing and Postage	34.75	
Repairs on Rain-Recorder	11.26	
Stakes	68.00	
Typewriter Repairs	4.25	
		<hr/>
		\$426.92

FINANCIAL STATEMENT

Receipts:—

Appropriation	\$9,800.00	
	<hr/>	\$9,800.00

Expenditures:—

Expended for salaries	\$8,647.09	
Expended for general expenses	426.92	
Balance unexpended in City Treasury	725.99	
	<hr/>	\$9,800.00

BOUNDS

Forty-four cement concrete bounds and three stone bounds, to define street lines have been set and five have been reset where the street has been raised or lowered.

CEMETERIES

Pine Grove Cemetery, line and grade for a length of 250 feet and survey for a length of 400 feet for new Avenues, 238 new lots staked out, areas computed and plans and blueprints made for the use of the Supt. of the Cemetery and the City Treasurer.

Piscataquog Cemetery survey for an addition to the cemetery for a length of 561 feet, and the area computed, for the cemetery trustees.

HIGHWAYS

Street lines covering 6,627 feet or 1.25 miles, of adjacent property was furnished 30 applicants, upon the ground.

Street grades covering 12,864 feet or 2.43 miles, of adjacent property was furnished 88 applicants, upon the ground.

Levels for profile for establishing grade covering 59,577 feet or 11.28 miles, were taken.

CURBING

Line and grade for a length of 3,350 feet or 0.63 miles was furnished the Street Dept., by which to set or reset granite curbing.

Line and grade for a length of 1,375 feet or 0.26 miles, was furnished the Street Dept., by which to pave or repave cobble gutters.

PARKS, COMMONS AND PLAYGROUNDS

This department has measured and computed for the Com. of Parks, Commons and Playgrounds for payment, areas of granolithic and tar concrete walks laid in the Public Parks and Commons during the year as follows:—

Granolithic	207.77 sq. yds.
Tar concrete (new)	981.22 sq. kds.
Tar concrete (repair)	1,907.34 sq. yds.
<hr/>	
Total	3,096.33 sq. yds.

SIDEWALKS

This department has measured and computed for the Department of Public Works for payment, areas of tar concrete laid during the year as follows:

Street crossings (new)	14.17 sq. yds.
Street crossings (repairs)	33.28 sq. yds.
Street paving (repairs)	1,002.95 sq. yds.
Sidewalks (new)	4,329.82 sq. yds.
Sidewalks (repairs)	945.33 sq. yds.
<hr/>	
Total	6,325.55 sq. yds.

This was laid by The Robie Consolidated Concrete Co., at a price of \$1.50 per sq. yd. for new street crossing, \$1.00 per sq. yd. for new sidewalks and 0.60 per sq. yd. for repairs of sidewalks and street paving repairs.

SEWER LICENSES

Total number of licenses granted during 1920	48
Amount of money recorded as collected from new sewer enterers during 1920	\$439.49

(All moneys are collected by the city clerk.)

SUMMARY OF SEWER WORK FOR THE YEAR 1920

Akron Pipe Size	Length
10 inch	1,441 ft.
12 inch	620 ft.
20 inch	404 ft.
Total	2465 ft. or 0.466 miles.

(Total Sewerage System)

MATERIAL, SIZE AND LENGTH OF SEWERS TO
JANUARY 1, 1921

Total feet:—

Akron	424,215
Portland (old)	4,714
Portland (new)	38,691
Cement	27,312
Earthen	3,187
Brick	46,546
Cast Iron	731.5
Steel Riveted	658
Total feet	546,054.5
Manholes	1,777

Total Miles:—

Akron	80.343
Portland (old)	0.893
Portland (new)	7.328
Cement	5.173
Earthen	0.603
Brick	8.816
Cast Iron	0.138
Steel Riveted	0.125
Total feet	103.419

STREET SIGNS

30 Street Signs have been placed on poles at intersecting streets or roads during the year.

2 Street names have been changed by vote of Board of Mayor and Aldermen as follows:—

Adams Street to Hecker Street.

Monmouth Street to Montcalm Street.

These signs have been changed and are included in the above list.

To His Honor the Mayor, the Board of Aldermen, and the various committees with whom in the performance of my duties I have come in contact, I wish to express my appreciation of the assistance and support you have rendered me during the year.

My acknowledgments are due the gentlemen of the Department of Public Works for their courtesy, consideration and cooperation in matters in which we were mutually engaged.

MICHAEL F. SHEA,

Director.

GENERAL STATISTICS

Manchester is situated on the east and west banks of the Merrimack river in latitude 43° 00' 04.3" north, longitude 71° 26' 21.1" west (finial of Weston observatory), at an elevation above sea level of from about 100 feet to about 530 feet.

Zero of the city base is 100.934 feet above sea level.

City Hall step is 108.520 feet above zero of city base, or 209.454 above sea level.

VARIOUS ELEVATIONS ABOVE SEA LEVEL

Coping stone of high service reservoir, 500.924 feet.

Rock Rimmon, highest point, 390.56 feet.

Lake Massabesic, 250 feet.

Amoskeag Bank Building, top of cornice, 339.67 feet.

Granite and Main streets about 163 feet, South Main and Milford about 178 feet, Milford and Rochelle avenue about 196 feet, Amory and Main, about 213 feet, Amory and Notre-Dame avenue about 236 feet, Elm and Carpenter about 288 feet, Highland and Lowell about 426 feet, Hanover and Beacon about 354 feet, Lake avenue and Massabesic about 251 feet, Elm and Brown avenue about 211 feet, Cypress and Vinton about 340 feet, Bridge and Hall streets about 326 feet.

Greatest extent of city north and south, 11.5 miles; east and west 5.3 miles.

Merrimack river frontage, 10 miles.

Area of city, including those portions covered by water, approximately 21,700 acres, or 33.906 miles.

AREA OF WARDS

Ward 1, 4,900 acres; Ward 2, 2,400 acres; Ward 3, 234 acres; Ward 4, 213 acres; Ward 5, 221 acres; Ward 6, 3,400 acres; Ward 7, 359 acres; Ward 8, 7,572 acres; Ward 9, 289 acres; Ward 10, 977 acres; Ward 11, 237 acres; Ward 12, 279 acres; Ward 13, 619 acres.

Most thickly settled ward, ward 5; most sparsely settled ward, ward 8.

AREA OF PARKS AND COMMONS

Derryfield park, 68 acres; Rock Rimmon park, 45 acres; Stark park, 30 acres; Oak Hill reservoir park, 25.65 acres; Cemetery Brook Valley park, 17.42 acres; West Side park, 9.76 acres; Prout park, 3.70 acres; Lafayette park, 2.08 acres; Sweeney park, 1.60 acres; Simpson park, 0.56 acres; East Side park, 0.44 acres; Merrimack common, 5.89 acres; Concord common, 4.48 acres; Park common, 2.61 acres; Tremont common, 2.25 acres; total area of parks and commons, 225.93 acres. Valuation, \$750,000.00.

WATER AREA

Massabesic lake (entire), 2,400 acres (water shed 40 square miles); area in city, 500 acres; Long pond, 23,250 acres; Mosquito pond, 21.855 acres; Nutt's pond, 19.095 acres; Stevens pond, 16,276 acres; Merrimack river, 550 acres; Piscataquog river, 50 acres.

Total water area in city, 1,180.476 acres.

Area taxed, approximately 15,000 acres.

Valuation, real estate and personal property, \$79,463,361; tax rate, 1920, \$1.82.

STREETS AND ROADS

Unpaved streets, not including back streets, lanes or alleys, 126.53 miles.

Paved streets, including such back streets and lanes as are paved, 15.84 miles.

Outlying or country roads, 72.66 miles.

Total miles of streets and roads, 214.83.

PAVED STREETS

Granite blocks, cement joints	2.23 miles	48,331 sq. yds.
Granite blocks, pitch joints	0.27 miles	6,627 sq. yds.
Granite blocks, sand joints (old)	0.39 miles	10,277 sq. yds.
Granite blocks, sandjoints	2.36 miles	26,795 sq. yds.
Tar concrete	3.86 miles	61,535 sq. yds.
Tar macadam	0.10 miles	1,580 sq. yds.
Roc-Mac	2.61 miles	35,269 sq. yds.
Bithulitic	3.80 miles	62,696 sq. yds.
Wood block	0.22 miles	3,154 sq. yds.
Cement concrete gutters		4,141 sq. yds.
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*15.84 miles		260,585 sq. yds.

*Including gutters on paved streets.

Common width of street, 50 feet; widest street, 100 feet; narrowest street, 9.84 feet; longest street, city proper, 4.1 miles; suburban, 5.4 miles; shortest street, 100 feet.

Sidewalks on streets, approximately 200 miles.

Ninety miles of streets have shade trees.

TREES IN CITY

Number and kind of trees on streets, exclusive of those on the Amoskeag and Stark corporations, 14,461, divided as follows:

Elm, 4,296; maple, 7,662; oak, 760; poplar, 898.

In public and parochial school yards: Elm, 578; maple, 1,284; oak, 70; others, 65; total, 930.

In parks, commons and city farm: Elm, 578; maple, 1,284; oak, 70; poplar, 67; others, 12,201. Total 14,200.

Total number of trees, 29,085.

CEMETERIES

Four cemeteries belonging to the city have a combined area of 292 acres; 11 private cemeteries, about 75 acres.

SEWERS

Akron, 80,343 miles; Portland (old) 0.893 miles; Portland (new) 7,328 miles; earthen, 0.603 miles; cement, 5,235 miles; brick, 8,816 miles; cast iron, 0.135 miles; street riveted, 0.015 miles; total 100.758 miles.

Largest sewer, 50 inches by 75 inches; smallest 6 inches.

RAILROADS

Electric railways, double, counted twice, city lines 41.70 miles; suburban lines, 22.69 miles.

Steam railroads, double track, about 8.5 miles; single track, about 11.5 miles exclusive of sidings and tracks in railroad yards.

STREET LIGHTS

600 c. p. Tungstens, 622; 100 c. p. Tungstens, 848; 600 c. p. Elm St. (Whiteway) Lights, 96; Total 1566.

CITY BUILDINGS

Schoolhouses, brick, 25; wood, 2; total, 28; valuation, \$985,000.

*3 new schoolhouses under construction.

Engine houses, 11; valuation, \$200,000. Other public buildings, 11; Valuation, \$1,170,000.

Police stations, 2.

Churches, brick, 16; wood, 28; stone, 2; stucco, 1. Total 47.

Postoffice, stone 1.; sub-stations, 16.

FIRE DEPARTMENT

Chief's auto, 1; Deputy chief's autos, 3; steamers, horse-drawn, 5; motor-pumping engines, 2; chemicals and hose wagons, horse-drawn, 2; chemical and hose wagons motor-driven, chemical and hose wagon, with Booster pump, motor-driven, 1; ladder trucks, horse-drawn, 3; ladder trucks, motor-driven, 2; aerial ladder truck, horse-drawn, 1; emergency truck, motor-driven, 1; exercise wagons, 7; hose reels, attached to volunteer companies, 4.

(Reserve Apparatus)

Steamers, 1; hose wagons, 4.

Manual force, 107 permanent; call-men, 60; total, 167.

Valuation, including fire alarm telegraph, \$239,397.00.

POPULATION

Population estimated, January 1, 1920. (Census) 78,384.

Registered voters, 1920: Male, 14,227; female, 10,984.

BRIDGES

LOCATION	Material	Date Built
*Amoskeag	Wood	1854
Bridge street at upper canal	Iron	1880
Bridge street, McGregor and approaches	Iron	1881
Brown avenue at Goffe's Falls	Steel	1901
Brown avenue at Little Cohas	Wood	....
Brown avenue at Cheney's	Wood	....
Cohas avenue at Great Cohas	Stone	....
Derry Road at Great Cohas	Wood	1884
Derry Road near Cohas avenue	Steel	1900
Derry road near town-line	Steel	1900
Dunbarton road near Black Brook	Wood	1900
Elm street at railroad	Concrete	1916
Front street at Black Brook	Wood	....
Granite street lower canal	Steel	1904
Granite street at river	Steel	1896
Granite street at North Weare R. R.	Iron	1905
Island Pond Rd at outlet of lake	Steel	1902
Kelley street at Piscataquog river	Steel	1914
Main street at Piscataquog river	Stone	1894
Mammoth road at the Great Cohas	Wood	1884
Mammoth road near town-line	Wood	1899
Merrill road at Manchester & Lawrence R. R. .	Wood	....
Mill road at Harvey's mill	Steel	1900
Parker street at North Weare R. R.	Iron	1884
Second street at Piscataquog river	Steel	1893
Webster road at Water Works dam	Wood	....
Weston road east of D. Connors	Wood	1897
Willow street at Great Cohas	Steel	1907

*After being closed to the public, this bridge collapsed August 15th 1920.

REPORT OF THE SCHOOL COMMITTEE, 1920

SCHOOL COMMITTEE

MOISE VERRETTE, *Mayor*,

GEORGE A. DICKEY,

CHARLES H. MARTEL, 261 Orange St.,

Ex-Officio, Chairman

Vice-Chairman

Clerk of School Board

- Ward 1. George A. Dickey, 1052 Union St.
- Ward 2. Edward H. Chadbourne, 87 Russell St.
- Ward 3. L. Ashton Thorpe, 445 Lowell St.
- Ward 4. John F. Holmes, 567 Hanover St.
- Ward 5. William F. Glancy, 214 Bell St.
- Ward 6. George Waldo Browne, 329 Massabesic St.
- Ward 7. Francis J. Hurley, 263 Green St.
- Ward 8. Edward C. Healey, 97 Taylor St.
- Ward 9. Timothy C. Cronin, 74 Spring St.
- Ward 10. Ned T. Wallace, 109 Riddle St.
- Ward 11. Daniel A. McDonnell, 5 Parker Ave.
- Ward 12. Endee C. Noury, 418 Notre Dame Ave.
- Ward 13. François J. Houlne, 434 Notre Dame Ave.

DEPARTMENT OF EDUCATION

City Hall

SUPERINTENDENT OF PUBLIC INSTRUCTION

HERBERT F. TAYLOR

Residence, 1051 Union St.

Office Hours—From 4 to 5 p. m. on Mondays, Tuesdays, Wednesdays and Fridays, 7 to 8 on Thursday evenings.

ASSISTANT SUPERINTENDENTS

FRANK A. MORRIS

248 Prospect St.

Supervisor of Evening Schools

Office Hours—4 to 5 p. m. on school days, and 8 to 9 on Thursday evenings.

LORENA M. FROST

543 Lincoln St.

Supervisor of Kindergartens and Grades 1 to 3

Office Hours—4 to 5 p. m. on school days, except Thursdays, and 7.30 to 8.30 on Thursday evenings.

SUPERINTENDENT'S SECRETARY

FRANCES ABBOTT

14 Harrison St.

Office Hours—8 to 11.30 a. m., and 1 to 5 p. m. on school days; 9 to 12 on Saturdays.

OFFICE CLERK

ALEXANDER DEMERS

213 Bell St.

Office Hours—9 to 1 p. m. and 2.30 to 5 p. m., and 7 to 9 p. m. on Thursday evenings.

TRUANT OFFICERS

HARRY J. WOODS

482 Central St.

THOMAS J. FELLOWS

1436 Elm St.

RULES OF ORDER

The regular meetings of the Board shall be held on the first Friday evening of each month, at 7.30 p. m., and special meetings at the call of the clerk, upon the written request of the chairman, vice-chairman, or two members of the Board.

At regular meetings, business shall proceed in the following order, unless otherwise directed by the Board.

1. Reading of the record of the previous meeting.
2. Petitions, applications and notices.
3. Report of the superintendent.
4. Reports of standing committees.
5. Reports of select committees.
6. Unfinished business.
7. New and miscellaneous business.

A majority of the members of the Board shall constitute a quorum; but a majority of the whole Board voting in the affirmative shall be necessary to elect or remove teachers, to fix salaries, to appropriate money, or to amend or suspend the rules.

The rules of parliamentary practice comprised in "Cushing's Rules of Proceeding and Debate in Deliberative Assemblies" shall govern in all cases in which they are not inconsistent with the "Rules and Regulations" of the Board.

STANDING COMMITTEES

Finance—Mayor Verrette, Committeemen Thorpe, Wallace, Houlne and Cronin.

Text Books, Apparatus and Supplies—Committeemen Browne, Dickey and Holmes.

Fuel and Heating—Committeeman Chadbourne, Mayor Verrette, Committeemen Glancy and Noury.

Repairs—Committeemen Healey, Chadbourne and McDonnell.

Pensions under the Mothers' Aid Law—Committeemen Hurley, Holmes and Noury.

SPECIAL COMMITTEES

Building—Committeemen Thorpe, Wallace, Glancy, Houlne and Noury.

Teachers' Pensions—Committeemen Glancy, Brown and McDonnell.

Committee on Rules—Committeemen Holmes, Thorpe and Healey.

ATHLETIC COUNCIL

Committeeman Francis J. Hurley, Supt. Herbert F. Taylor, Principal George I. Hopkins, Principal Wm. H. Huse, and Gordon Foshay, High School representative.

FINANCE COMMITTEE

Meets once a month to approve bills.

TEACHER'S SALARY COUPONS

Are to be returned to the clerk upon the dates designated by him. Payment will be made by the City Treasurer on the last school day of each month.

SALARY SCHEDULE

(In effect Jan. 1, 1920)

High School:

Headmaster	\$3,500.00		
Sub-Master	2,800.00		
		Minimum	Maximum
Men teachers	\$1300		\$1700
Women teachers	1100		1500
Heads of Departments	\$400 more than teachers.		

Elementary Schools:

	Minimum	Maximum
	\$900	\$1300

Principals vary according to size of building from \$1500 to \$2400. Principals' assistants receive \$100 more than teachers of equal experience.

Yearly increase \$100.00.

SUPERINTENDENT'S REPORT

December 27, 1920.

*To His Honor, The Mayor, and Members of the Board of
School Committee:*

GENTLEMEN—I hereby submit the seventy-fourth report of the School Committee of the City of Manchester, the sixty-fifth of the Superintendent of Schools, and the fifth of my administration.

The work of the year has been one of reconstruction and consolidation. School work in its business aspects has reflected the business conditions in other fields. The deficit in the department is due in a large measure to conditions outside of the usual control. It has been due in part to bookkeeping in other departments. Some of the money charged to this department is not a legitimate charge against our funds. The state tax paid to the State Treasurer by the City of Manchester should have been assessed as a state tax, and should not come from the funds raised by local taxation. Add to this the amount expended for coal and other necessary supplies, and the deficit is easily explained.

A most pleasing feature of the work of the year just closing is the increased efficiency of the teachers in service, and the possibility of securing new teachers adequately trained.

The year has been one of transition in the planning for the years to come. The construction started on three new buildings made it possible to plan a much improved curriculum in all the grades. The High School will be adequately housed with a possibility of doing good school work along all lines which have been tried out in this country and found worth while. It will be possible to offer a complete fitting for all colleges and technical schools, and, what is in my judgment more to be desired, we can offer the boy who does not go to college adequate training for any field of work which he may desire to enter. It will add to the school day for each pupil, it will secure for that pupil the most valuable school day, viz., a morning session, and will permit individual assistance for those requiring it in the afternoon. In spite of the serious handicaps under which the school has been working for many years, it is a source of much satisfaction to know that it is sending out to all the colleges in the country boys and girls adequately fitted to do the work.

The assertion that the Manchester High School does not fit for college is entirely erroneous, for there are at present in the colleges of this country more than one hundred and fifty boys and girls doing satisfactory work with no other preparation than that received in the public schools of the city. Furthermore, in those men's colleges which

admit upon certificate, a certificate from the Manchester High is recognized. No certificate privilege has been withdrawn because of the failure of pupils certified. There have been, so far as I am aware, in the last five years but two Manchester boys who have flunked out of Dartmouth, one of whom was not fitted by the Manchester High School, and the other satisfactorily completed his Freshman year. It is true that students have dropped out to go to preparatory schools because of poor work at the High School. It is furthermore true that by a new ruling of most of the strictly girls' colleges, examinations are required of all students desiring to enter, and there have been failures to pass the comprehensive examinations set by the College Board, but no high school and no academy can possibly prepare all who wish to go to college. The failures are, however, not because instruction cannot be secured, but because the material cannot be instructed. Increased accommodations will very materially increase the opportunity.

The increased accommodations will furthermore materially improve physical education, which up to this time has been almost entirely neglected in the schools of Manchester. A gymnasium in each of the New High School buildings will afford opportunity for physical training which hitherto has been impossible. I do not now refer to the possibility of athletic contests and games which a gymnasium makes possible, but to the systematic required work of all the pupils, which will result in the fine physical health required for good mental work. I believe the gymnasium should be available when not in use for school purposes for class work for young people not in school. Work of this kind will inevitably lead to a system of physical instruction further down the grades, a work which should be undertaken at the earliest possible moment. The subject of body-building from the lowest grades to the colleges is now recognized as the legitimate function of the public schools.

At the instigation of the Board of Health, a nutrition clinic was started at the Spring-St. School last spring, and while of short duration, because we were obliged to use the Spring-St. School for the Franklin-St. children, it demonstrated its possibilities. The completion of the Franklin-St. School should see that work extended. The work was self-supporting after a small original outlay for equipment.

The serving of milk in the kindergarten at the request and expense of the parents has been tried at the Webster-St. School. The extension of this work, both in the grades and kindergarten, is a matter for earnest consideration, as is the subject of medical inspection, at present under the control of the Board of Health. I would recommend that a conference be held with a committee from the School Committee and the Board of Health, that the exact function of each Board be defined, and that in case of charter revision the scope of the work of each may become a matter of ordinance or legislation.

The matter of an open-air school has been agitated by the Committee, and is at present awaiting a final solution. The present plan arranges for site and building to be furnished by the City, with its reconstruction provided by the New Hampshire Tuberculosis Association, and its maintenance by the School Department. Not alone will it provide training for those needing physical attention, but it will markedly protect all pupils in our Public Schools who, because of physical weakness would be subject to attack of disease. Nor would the school be for tuberculosis pupils only, for cases of non-nutrition, anaemia, and others requiring special treatment would be placed in this school.

I wish at this time to suggest an ideal use for the Spring-St. School building when the completion of the Franklin-St. School releases it for other purposes. I would propose to establish there an "Opportunity" School. There pupils requiring special teaching in any line would be placed in groups under good teachers, from whom they would obtain exactly the instruction needed to eliminate weakness. There should be special rooms for special cases, to which the pupils should be sent to correct a particular weakness. There should be special English rooms, manual rooms, possibly truant rooms, but the school should afford special opportunity for those pupils who, for any cause whatsoever, do not fit regular classes as now organized. It would be the very best use for the building, which, from the number shown in the grades of neighboring buildings, will have to be used next year.

The number of pupils presenting themselves at the schools this fall necessitated half-sessions in three grades at the Maynard School, and the continued use of the basement at the Youngsville. A later response to the Board's request of the Board of Aldermen for money with which to build a new school in the Youngsville district is a source of keen satisfaction, and the plans as drawn will permit enlargement of the building to accommodate the fastest-growing section in the city. It is hoped that next fall will find every pupil in Manchester adequately housed, prepared to do a full year's work without serious interruption. The schools are growing in membership, and in spite of the elaborate programme going on now one cannot expect accommodations thus provided will be adequate for a long period of time.

The defeated Constitutional amendment at the November election brings before your Board the matter of pensions. There is at present a local pension for firemen and policemen, and there certainly is no logical reason why it should not be extended to teachers. The number for whom pensions should be thus provided is not at present large, so that the expense at first would be comparatively small.

One of the most interesting features of the year's work has been the fine attitude of the teachers. They have willingly attended a course of lectures given by the Supervisory Force, and have volunta-

rily assessed themselves generously to insure better school attendance by the purchase of shoes, rubbers and stockings for children unable to attend for lack of these necessities. This spirit of helpfulness and the desire for self-improvement has been much appreciated, and if carried to a logical conclusion will afford for Manchester as good schools as may be found anywhere.

I wish also at this time to submit for your approval the reports of my assistants, and to proffer you my most sincere thanks for your co-operation and assistance. It has been the pleasantest year thus far in your service.

Respectfully submitted,

HERBERT F. TAYLOR,
Superintendent.

REPORT OF THE CITY LIBRARY, 1920

Trustees

Moise Verrette, Mayor, <i>ex-officio</i> .	
Herman F. Straw	Term expires 1921
Wilfrid J. Lessard	Term expires 1922
Frank P. Carpenter	Term expires 1923
William P. Farmer	Term expires 1924
*Henry W. Boutwell	Term expires 1925
John J. Holland	Term expires 1926
Walter M. Parker	Term expires 1927

Officers

PRESIDENT, *ex-officio*.
Moise Verrette

Clerk

William P. Farmer

Treasurer

Frank P. Carpenter

Bequests

Oliver Dean.	\$5,000 in 1872; used for works of science, technology and fine arts.
Mary E. Elliot.	\$2,000 in 1885; given for the purchase of medical books.
Eliza A. Eaton.	\$2,887 in 1892; used for biographical and historical works.
Emily A. Smith.	\$5,150 in 1911; used for children's literature.
Michael Prout.	\$8,115 in 1912; used for reference and historical works.
Sarah J. Mead.	\$8.20, income for one year; used for books for youngest readers.
Moody Currier.	\$5,000 in 1917; used largely for works of foreign and standard literature.
Edwin F. Jones.	\$5,000 in 1919; given for the purchase of biographical and historical works.

*Died November 3, 1920.

LIBRARY SERVICE**Librarian**

F. Mabel Winchell

Assistants

Caroline B. Clement, Assistant Librarian.
Clara G. Wilson, in charge of Art Room.
Maria F. Kidder, in charge of Order Department.
Ruth C. Dudley, in charge of Reference Room.
Mary E. Holland, in charge of Periodical Room.
R. Winifred Tuttle, Cataloger.
Susan E. Bartlett, Classifier.
Jennie M. Read, Children's Librarian.
Mary N. McClure, Accessions.
Anna B. Murphy.
Mary Isabel Lee.
Walter W. Cook, Page.
Helene Mansur, in charge of Open Shelf Room.
Gertrude M. Fessenden.
Mildred L. Rowell, Substitute.

CHANGES

Florence Hall, Substitute, from January 9 to April 14.
Ellen Barnard, Page, left April 3.
Helen S. Cooper, left May 7.
Cora M. Hassell, Substitute, from June 21 to August 28.
Arthur B. Blaine, Substitute, from September 13 to November 9.
Stella A. Thornton, Page, from October 4.
Hazel E. Joslyn, from October 11.
Adelia Reid, left October 23.
Blanche R. Boyd, Substitute, from November 15.
Ruth C. Dudley, left December 31.

Sunday Attendants

Mary C. Ray, Substitute, from December 21, 1919, to March 21
William McKim, left March 28.
Mary E. Bulman.
Helen M. Bulard, left May 9.
Mildred L. Rowell, from May 16.

LIBRARY HOURS

Reading, Reference and Open Shelf Rooms: Week days, 9 a. m. to
9 p. m. Sundays, 1:30 to 6 p. m.

Delivery Hall: Week days, 9 a. m. to 9 p. m. Sundays closed.
Children's Room: 11 a. m. to 9 p. m. Saturdays, 9 a. m. to 9 p. m.
Sundays, 1:30 to 6 p. m.

East Manchester Delivery Station: Tuesdays, 3:45 to 8:30 p. m.
(Closed temporarily from May 11.)

West Manchester Deposit Station: Wednesdays, 3:30 to 5:30 and
6:30 to 8:30.

Goffe's Falls Deposit Station: Fridays, 3:30 to 7:30 p. m.

All departments of the library are closed on legal holidays.

No books are issued from the building on Sundays.

REPORT OF THE TRUSTEES OF THE CITY LIBRARY

To the Honorable Board of Mayor and Aldermen:

The Trustees of the City Library respectfully submit their sixty-seventh annual report of the City Library, for the year 1920.

The Trustees wish to express to the Librarian and her assistants their appreciation for their commendable work, in care of the library and accessories, during the year just closed.

The first question considered by the Trustees this year was that of salaries of the Librarian and assistants. After due thought, a price was adopted that seemed commensurate by the Board and acceptable to the staff, and their faithful attention to duties shows their appreciation.

The accompanying report of the Librarian for the year 1920 shows gratifying results. The building has been well cared for, the books are in as good condition as can be expected from the usage they receive. Many are soiled and need repairing, but the city's finances hardly allow the outlay. Undue expenses should be avoided, yet everything possible should be done to maintain the good standing of the institution.

The Trustees should display a little more interest and strive harder to achieve the objects and usefulness for which libraries are intended, and the results would be better and more beneficial.

Americanization work is attracting more attention than ever. Drawing is becoming an important factor. Lectures, study of Natural History, Art work, Civil Government, Sources of Food, Clothing and Building Supplies, Sewing and Cooking classes, afford sources for entertainment and instruction that will influence all to higher and

more honorable conditions in life. There is no end to the extent a library may be used in advancing in all ways useful knowledge. A librarian can always find paths that lead to higher thoughts and knowledge of the world.

Our stations are not of the desired standard, but it is thought and hoped they will improve and become more productive of information that tends to the betterment of all classes.

More endowments will receive hearty appreciation and greatly aid in maintenance. No benefactor could do better than endow this educational work, and all amounts bestowed should be promptly garnered and safely invested by the finance committee, so that its usefulness can be enjoyed.

Arrangements ought to be made for a police officer to pass through the building once an hour. It certainly seems as though it would result in better order and discipline of the children.

This report of the Librarian should be carefully read and its admonitions heeded, larger appropriations should be granted its support, that the staff may be encouraged, the beautiful building of which we are all so proud kept in proper repair, thus encouraging the giver to feel that we appreciate his gift.

From the list of beneficiaries is omitted the name of Hon. Mayor John Hosley. Steps authorizing the collection of this bequest should be immediately ordered, that the library may benefit therefrom.

Read and approved by Board of Trustees, and ordered printed in the Annual Report of Board of Trustees, Treasurer, and Librarian.

Respectfully submitted,

WILLIAM P. FARMER,

Clerk of Trustees.

APPENDIX I

Accessions

Increase by purchase	2,291
Increase by gift	394
Increase by binding periodicals	202
Total increase for the year	2,887
Accession number last reported	91,793
Latest accession number	94,680
Number of volumes purchased from the Currier fund	183
Number of volumes purchased from the Dean fund	185
Number of volumes purchased from the Eaton fund	67
Number of volumes purchased from the Elliot fund	0

CITY OF MANCHESTER

127

Number of volumes purchased from the Jones fund	22
Number of volumes purchased from the Mead fund	24
Number of volumes purchased from the Prout fund	90
Number of volumes purchased from the Smith fund	113
Number of volumes replaced	630
Worn-out volumes withdrawn from circulation	737
Number of volumes lost and paid for	46
Number of volumes lost and not paid for	51
Number of volumes burned on account of contagious diseases	16
Number of volumes unaccounted for	411
Total number of volumes lost and withdrawn	1,261
Number of volumes previously missing, accounted for	7
Number of magazines subscribed for	272
Number of magazines given	80
Number of newspapers subscribed for	11
Number of newspapers given	8
Total number of periodicals received, including additional copies	432
Number of pamphlets purchased	52

APPENDIX II

Circulation and Registration

Circulation

Home circulation	189,502
Average daily use (home)	623
Number of days open for circulation of books	304
Largest number any day (February 4)	1,491
Smallest number any day (September 30)	216
Largest number any month (March)	19,593
Smallest number any month (August)	12,093
Number of volumes issued to schools	1,503
Number of volumes issued to institutions	283

Record, by Classes, of Volumes Issued

	No. vols.	Per cent.
General works	8,416	4.5
Philosophy and religion	2,329	1.2
Biography	3,574	1.9
History	5,629	3.
Geography and travels	3,835	2.
Social sciences	3,543	1.9
Science and useful arts	9,311	5.
Fine arts	6,422	3.4

	No. vols.	Per cent.
Literature	23,240	12.4
Fiction	107,490	57.1
Total volumes	173,789	
Pictures	14,314	7.6
Clippings	26	
Total	188,129	100.0
Recorded circulation from schools	1,373	
Grand total	189,502	

REGISTRATION

Active borrowers December 31, 1919	16,638
New borrowers registered in 1920	2,061
Registrations renewed in 1920	926
Total number registered in 1920	2,987
Registrations lapsed in 1920	19,625
Active borrowers, December 31, 1920	3,001
Active borrowers, December 31, 1920	16,624

" CHILDREN'S ROOM

Home circulation	52,474
(Includes recorded circulation from schools)	
Average daily circulation	173
Number of days open for circulation of books	304
Number of hours open for circulation of books	3,204
Largest number any day (March 15)	329
Smallest number any day (September 30)	56
Largest number any month (March)	5,356
Smallest number any month (September)	3,143
Total number of registrations	725
Attendance	56,964
Number of Sundays open	52
Sunday attendance	10,123

EAST MANCHESTER DELIVERY STATION

January 6—May 11

Number of volumes issued	6,497
Average circulation	342
Number of days open	19
Largest number any day (April 27)	419
Smallest number any day (May 11)	126
Registrations	54

CITY OF MANCHESTER

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WEST MANCHESTER DEPOSIT STATION

Number of volumes issued	18,164
Average circulation	349
Number of days open	52
Largest number any day (March 10)	476
Smallest number any day (August 11)	233
Registrations	169
Number of volumes in permanent collection	342

GOFFE'S FALLS DEPOSIT STATION

Number of volumes issued	8,703
Average circulation	171
Number of days open	51
Largest number any day (March 19)	238
Smallest number any day (July 16)	91
Registrations	21

APPENDIX III

Miscellaneous Statistics

Number of volumes classified	2,443
Number of volumes catalogued	1,992
Number of volumes bound and repaired at bindery	646
Number of volumes repaired at library	5,331
Number of volumes covered at library	809
Number of pictures mounted	433
Mail notices for overdue books	4,940
Reserve notices paid for	2,024
Number of gatherings held in lecture hall and club rooms ..	157
Attendance	2,859
Number of times historical rooms open to visitors	49
Attendance	2,400

Sunday Statistics

ADULT DEPARTMENTS

	Periodical room	Ref. and Open Shelf rooms
Attendance	4,718	5,314
Average per Sunday	91	140

JUVENILE DEPARTMENT

Attendance	10,123
Average per Sunday	195

ALL DEPARTMENTS

Total Sunday attendance	20,155
Average per Sunday	387
Number of Sundays open	52

APPENDIX IV

Receipts from January 1, 1920, to December 31, 1920

Received from fines	\$804.22
books lost or injured and paid for	33.85
reserve notices	20.24
miscellaneous sales	63.75
	<hr/>
	\$922.06
Paid for expressage, books and sundries	102.95
	<hr/>
Balance	\$819.11

APPENDIX V

Donations to Library, 1920

The library has received as gifts 430 volumes, 2,917 pamphlets, 788 magazines, 2,154 pictures, and many newspapers. Of these, 211 volumes and 2,109 pamphlets were from the government.

	Vols.	Pams.	Mags.
Abbott, Maude	30	pictures	
Advance Club	1	program	
Amoskeag Textile Club			
Subscription to Amoskeag bulletin			
Allen, Anita	324	pictures	54
Anonymous	6	26	
Bartlett, Ruth R.	30	pictures	1
Berry, Dr. Harry F.	2		
Biographical Club	1	program	
Boutwell, Mrs. Mary S.	8	pictures	
Broderick, James A.	1	1	
Browne, George Waldo	1		
Chamberlain, Arthur A.		2	
Christian Burden Bearers' Association			
Subscription to Christian Burden Bearer			
Christian Science Church, City			
Subscription to Christian Science Journal			
Christian Science Sentinel			

	Vols.	Pams.	Mags.
Christian Science Committee on Publication for State of New Hampshire			
Subscription to Christian Science Monitor			
Cleaves, Charles Poole	1		
Colby, Mrs. L. W. 15 pictures			
Coxe, Mrs. Charles S.	17		
Davis, Curtis W., Estate 3 pictures	21		
Davis, May 40 pictures	1	10	
Davis, Walter W.	1		
Delfan Club 1 program			
Denny, Anna E.	1		
Dowst, Ella 9 pictures	1		
Farnsworth, Edward C.	1		
Ferrin, Ernest	8		
First Congregational, Franklin St. and South Main St. Churches, City			
Subscription to Congregationalist and Advance			
First National Bank Subscription to Review			
Forrest, Maud		31	
Franks, Mrs. Arthur L. 98 pictures			
Gleason, Dr. John H.		345	
Goodman's Book Store		1	
Granite Club 1 program			
Hall, Harriet J. 125 pictures			
Heald, George F. 288 pictures			
Higgins, Mrs. Edmund F.		26	
Hill, Edwin C.	1		
Historic Art Club 1 program			
Hollrigl, Joseph			
Subscription to Rosicrucian Fellowship Magazine			
Howard, Mrs. Ellsworth A.	1		
Huse, William H.	10		
Interrogation Club 1 program			
Jenkins, Mrs. Mary W. 125 pictures			
Kellogg, Frank B.		1	
Keyes, Henry W.	3	1	
Kingsland, Grace E. 11 postcards	1		
Knights of Columbus			
Subscription to The True Knight		1	
Lamb, Fred W.		1	
Lamb, Mrs. Lena W. 1 collection of shells, 1 piece of seaweed		3	
Lathrop, Irene			16

	Vols.	Pams.	Mags.
Leavitt, Mrs. Carrie M.	5		
Leckie, Mrs. Andrew	1		
Leslie, Mrs. Edgar S.	2		
Lewis, Mrs. F. S. 2 programs			
Mahan, Dr. Lillian Bullock 40 pictures			
Manchester Chamber of Commerce			
Subscription to Manchester Chamber of			
Commerce Journal			
Manchester Equal Suffrage Association			
Subscription to Woman Citizen			
Manchester Federation of Women's Clubs			
1 program			
Manchester High School .. Subscription to Oracle			
Manchester Institute of Arts and Sciences			
1 program			
Manning, Mrs. Charles B.	8	31	
Menançon, Prof. E. 1 sheet music			
Molly Stark Chapter of the D. A. R.			
Subscription to Daughters of the Revolution			
Magazine			
Mount St. Mary Academy			
Subscription to Mount St. Mary Record			
Natural Science Club 1 program			
New Century Club 2 programs			
New Hampshire Anti-Saloon League			
Subscription to New Hampshire Issue		1	
New Hampshire College of Agriculture			
Subscription to New Hampshire			
New Hampshire Fire Insurance Co.			
11 pictures, subscription to Whittlings			
New Hampshire Library Commission			
Subscription to Bulletin of New Hampshire			
Public Libraries	8	2	
Palisoul, Rev. E. J.	2		
Pionera Grupo			
Subscription to Amerika Esperantisto			
Progressive Study Club 1 program			
Reid, Adelia 25 pictures		1	
Review Club 1 program			
Rogers, T. P. W. 150 pictures	1	4	
St. Anselm's College .. Subscription to Anselmian			
Shakespeare Club 1 program			
Sisters of Mercy, City			
Subscription to the Magnificat			
Smith, Corinna H., and Hill, Caroline R.	1		

	Vols.	Pams.	Mags.
Sowdon, Susan E.		1	
Spofford, Mary 8 sheets of music, 22 pictures	14		
Stearns, Samuel L.	3		
Straw, Gertrude			9
Studio Shop		2	
Tilton, Mrs. N. P.	1	1	
Tolman, Mary M. 1 plaster plaque, 3 shells			
96 pictures, Mount Holyoke Alumnae Quarterly	1	33	39
Union Leader Publishing Co.			
Subscription to Manchester Leader			
Unity Club 1 program			
Universalist Church, City			
Subscription to Universalist Leader			
Varick, Mrs. Thomas R.			72
Watts, Mary A. 1 stereoscope, 293 postals			
10 clippings, 364 pictures		14	157
Wheat, Dr. Arthur F.	1		
Wilson, Clara G. 50 pictures		9	54
Winchell, F. Mabel		5	
Woman's Alliance, Unitarian Church, City			
Subscription to Christian Register			
Woman's Christian Temperance Union			
1 program			
XIV Club 1 program			
Young, Mrs. S. 1 program			
Young Men's Christian Association			
Subscription to Manchester Men			
Young People's Society, Swedish Lutheran Church,			
City Subscription to the Lutheran			

Grateful acknowledgement is hereby made to the many other donors—libraries, colleges, schools, associations, institutions, national, state and city governments, etc.—from whom reports and various publications have been received.

APPENDIX VII

This appendix is given by request of the American Library Association, in accordance with a form which it sends to all libraries connected with the association.

The apparent discrepancy between certain items here in the earlier appendixes may be explained by the fact that the grouping of items is more inclusive in one case than in the other or the period of time covered is not the same.

Annual report for year ended	December 31, 1920
Name of library	City Library
City Manchester	New Hampshire
Population served (U. S. census, 1920)	78,384
Terms of use	Free for lending
	Free for reference
Total number of agencies	6
Consisting of	Central library
	4 stations
	1 factory
Number of days open during year (Central library)	304
Hours open each week for lending (Central library)	72
Hours open each week for reading (Central library)	76½
Total number of staff	14½
Total valuation of library property	\$1,000,000
(Includes land, building and furnishings)	

INCREASE

Number of volumes at beginning of year	About 86,200
Number of volumes added during year by purchase	2,291
Number of volumes added during year by gift or exchange	394
Number of volumes added during year by binding material not otherwise counted.....	202
Number of volumes lost or withdrawn during year	1,261
Total number at end of year	About 87,800
Number of pamphlets at beginning of year	No record
Other additions	167 maps

USE

	Adult	Juv.	Total
Total number of volumes lent for home use	105,083	70,079	175,162
Number of volumes of fiction lent for home use	68,296	39,194	107,490
Number of volumes sent to agencies ...			8,428
Number of prints lent for home use			14,314
Other circulation (clippings)			26
Number of exhibitions held			30

REGISTRATION

	Adult	Juv.	Total
Number of borrowers registered during year	2,100	887	2,987
Total number of registered borrowers			16,624
Registration period, years			5
Number of periodicals (including newspapers and transactions of societies) currently received			371 titles 432 copies
Number of persons using library for reading and study		No complete record	
(Periodical room 36,451)			

FINANCE

Receipts from

Unexpended balance	\$1,289.36
Local taxation	27,000.00
Grants from state, etc.	0
Grants from colleges, etc.	0
Endowment funds, net	1,885.26
Fees from members, etc.	0
Fines and sales of publications	809.70
Duplicate pay collections	0
Gifts	0
Other sources	112.36

Payments for

Maintenance	\$31,793.22
Books	3,781.91
Periodicals	1,037.00
Binding	412.81
Salaries, library service	17,829.04
Salaries, janitor service	2,516.41
Taxes	0
Insurance (for three years)	310.00
Rent	0
Heat	2,350.31
Light	833.76
Other maintenance	2,721.98
Extraordinary	0

TREASURER'S REPORT

Account of Frank P. Carpenter, Treasurer of the Trustees of the City Library.

DR.

1920			
Jan. 1	To balance on deposit in Merchants National Bank		\$748.48
Jan. 1	Oliver Dean Fund	\$14,122.44	
Dec. 31	Income of same	565.32	
			<hr/> 14,687.76
Jan. 1	Eliza A. Eaton Fund	\$4,440.89	
Dec. 31	Income of same	181.04	
			<hr/> 4,621.93
Jan. 1	Mary E. Elliot Fund	\$4,807.23	
Dec. 31	Income of same	192.43	
			<hr/> 4,999.66
Jan. 1	Edwin F. Jones Fund	\$5,000.00	
Dec. 31	Income of same	183.33	
			<hr/> 5,183.33
Jan. 1	Michael Prout Fund	\$8,244.09	
Dec. 31	Income of same	332.17	
			<hr/> 8,576.26
Jan. 1	Emily A. Smith Fund	\$5,509.28	
Dec. 31	Income of same	220.73	
			<hr/> 5,730.01
			<hr/> \$44,547.43

CR.

Dec. 31	By Oliver Dean Fund—		
	Amoskeag Savings Bank Deposit		
	No. 94654	\$2,551.32	
	Manchester Savings Bank Deposit		
	No. 16445	2,725.77	
	Manchester Savings Bank Deposit		
	No. 75958	1,385.43	
	Mechanics Savings Bank Deposit		
	No. 6421	4,330.21	
	Merrimack River Savings Bank		
	Deposit No. 39195	2,886.94	
			<hr/> \$13,879.67

By Eliza A. Eaton Fund—		
Hillsborough Co. Savings Bank		
Deposit No. 106	\$2,902.92	
Merrimack River Savings Bank		
Deposit No. 39196	1,516.34	
	<hr/>	\$4,419.26
By Mary E. Elliot Fund—		
Hillsborough Co. Savings Bank		
Deposit No. 104	\$2,151.06	
Mechanics Savings Bank Deposit		
No. 6423	2,813.45	
	<hr/>	\$4,964.51
By Edwin F. Jones Fund—		
Mechanics Savings Bank Deposit		
No. 11689	\$5,101.78	
	<hr/>	\$5,101.78
By Michael Prout Fund—		
Amoskeag Savings Bank Deposit		
No. 106269	\$2,956.63	
Manchester Savings Bank Deposit		
No. 100664	2,812.96	
Mechanics Savings Bank Deposit		
No. 7329	2,396.04	
	<hr/>	\$8,165.63
By Emily A. Smith Fund—		
Mechanics Savings Bank Deposit		
No. 7189	\$5,491.26	
	<hr/>	\$5,491.26
By balance on deposit Merchants National Bank .		\$890.37
		<hr/>
		\$44,547.43

We have examined the accounts of Frank P. Carpenter, Treasurer of the Trustees of the City Library, and find the same correctly cast and properly vouched.

MOISE VERRETTE,
WALTER M. PARKER,
*Committee on Finance of the Trustees
of the City Library.*

I have examined the account of Frank P. Carpenter, Treasurer of the Trustees of the City Library, and find the same correctly cast and properly vouched.

PAUL H. BOIRE,
Auditor.

REPORT OF THE TRUSTEES AND
SUB-TRUSTEES OF CEMETERIES
AND CEMETERY FUNDS

REPORT OF THE TRUSTEES OF CEMETERIES

To the Trustees of the Cemetery Fund:

GENTLEMEN—I herewith submit to you the thirty-eighth annual report of the funds received and expenses paid to January 1, 1921.

PINE GROVE CEMETERY

Amount of permanent fund January 1, 1920 .. \$244,272.40

RECEIPTS DURING THE YEAR

Miss Caroline M. Nelson	\$100.00
Mrs. Minnie H. Fitts	104.40
Robert I. Stevens	160.00
Mrs. E. F. Hersey	80.00
Mrs. Edith E. Andrews	80.00
Helen Siddell	100.00
Lena J. Herridge, Executrix	110.00
Lottie D. Worthley	127.00
Mrs. Flora McGregor	144.00
Edna L. Pelton & A. Q. Johnson Admrs	134.00
Robert H. Duncan	160.00
Mary A. Lamson & Sarah J. Fitts Admrs	140.00
Sarah J. Fitts	140.40
George T. Storey	100.00
Mrs. Ella Hoyt Phinney	144.00
Laura E. Spratt	102.00
Louise M. Klenke	100.00
Harry F. Lake, Admr	100.00
E. J. Knowlton	128.00
John W. Sherwood	108.72
Everett M. Dadman	144.00
Mrs. Minnie M. Piper, Executrix	150.00
E. C. Smith, Admr.	100.00
Otto R. Rhanstrom	100.00
Sarah Chadwick	144.00
Mrs. Charles Eastman	108.00
William P. Burroughs, Executor	108.00

Louise Seaberg	\$100.00
Charles A. Savory	108.00
Robert R. Chase, Admr	133.20
Mrs. Ernest Schmitdzchen	121.68
Agnes & Ellen Dalziel	100.00
Mrs. J. A. Hodge	108.00
J. H. Erskine	100.00
E. N. Whitney, Executor	100.00
James E. Dodge & Edgar P. Kimball	144.00
Elizabeth Taylor	100.00
Ella M. Oliver	100.00
John Potts	100.00
Edgar A. Thayer	128.00
Mary E. Brown & Mrs C. H. Simpson	156.00
Albert E. Dodge	116.00
Orison G. Reed	102.00
Charles H. Gile	100.00
Abbie D. Stevens	129.60
F. A. McLane	113.26
John Van Vliet	131.42
Robert M. Ordway	120.00
Mrs. J. H. Mahan	108.00
Mrs. M. E. Arthur	144.00
George H. Benton	141.00

\$6,020.68

TRANSFERRED FROM PINE GROVE CEMETERY RECEIPTS

Perpetual Care lots	\$12,030.91
Partial Perpetual Care lots	222.28
Single Grave Section	287.00
	<hr/>
	\$12,540.19
	<hr/>
	\$262,833.27
	=====

CREDIT

By bonds on hand	\$189,300.00
Ey cash on hand	73,533.27
	<hr/>
	\$262,833.27
	=====

CITY OF MANCHESTER

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INCOME ACCOUNT

Income on hand January 1, 1920		\$20,836.24
Interest Savings Bank	\$2,956.42	
Interest Savings Bank, partial perpetual care lots	465.73	
Interest Savings Bank, single grave section ..	110.34	
Interest Manchester Bonds	6,245.00	
Interest Manchester Bonds, partial perpetual care lots	369.08	
	<hr/>	10,146.57
		<hr/>
		\$30,982.81
		=====

EXPENSES PAID DURING THE YEAR

W. E. Dunbar Sons	\$110.00	
Reade Mfg. Co.	115.00	
General Crushed Stone Co.	699.18	
Boston & Maine R. R., freight	401.41	
Vogel & Hadley, gravel and teaming	850.23	
H. L. Haynes, cleaning stones	973.50	
John B. Varick Co., fertilizer	122.84	
J. D. French, dressing.....	93.50	
James Thompson, loam	137.00	
N. H. Cement & Construction Co., cement	441.65	
Manchester Hardware Co., hose	76.10	
V. Tremblay, dressing	18.00	
C. F. Soule, dressing	8.97	
J. H. Erskine, Supt., care of perpetual care lots, 1920	5,303.00	
J. H. Erskine, Supt.:		
Care Single Grave Section	110.34	
Care Hillside & Birch Lawns	665.73	
Care Ingham Lot	18.00	
Care Welch Lot	8.00	
Care Washburn Lot	3.00	
Care Annis Lot	4.00	
	<hr/>	\$10,159.45
Cash income on hand		20,823.36
		<hr/>
		\$30,982.81
		=====

VALLEY CEMETERY

Amount of permanent fund January 1, 1920 ..		\$50,232.87
Mrs. Walter J. Grant, lot 628	\$115.20	
George L. Cross, Admr. Est. of Maryetta B. Hazelton, lot 142	150.00	
Frank P. Kimball, lot 814	104.80	
Mary E. Rust, Admx. Est. of Thomas L. Moore, lot 44	100.00	
Etta M. Watson, lot 74	104.80	
Martha J. Forsaith, lot 749	104.80	
Mrs. M. E. Arthur, lot 411	134.40	
	<hr/>	814.00
		<hr/>
		\$51,046.87
		=====
Bonds and notes	\$44,000.00	
Cash	7,046.87	
	<hr/>	\$51,046.87
		=====

INCOME

Income on hand January 1, 1920		\$13,991.37
Income on bonds	\$1,557.50	
Interest on deposits	968.20	
	<hr/>	2,525.70
		<hr/>
		\$16,517.07

EXPENSES

Paid from Cemetery Fund, by vote of Trustees.		\$1,000.00
		<hr/>
		\$15,517.07
		=====

MERRILL YARD CEMETERY

Amount of permanent fund January 1, 1920 ...	\$2,087.89
--	------------

CREDIT

By bonds on hand	\$1,000.00	
By cash on hand	1,087.89	
	<hr/>	\$2,087.89
		=====

CITY OF MANCHESTER

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INCOME ACCOUNT

Income on hand January 1, 1921		\$736.97
Interest Savings Bank	\$73.86	
Interest on Manchester Bonds	40.00	
	<hr/>	113.86
		<hr/>
		\$850.83
		<hr/>

EXPENSES PAID DURING THE YEAR

Care of perpetual lots for 1920	\$65.00
Cash income on hand	785.83
	<hr/>
	\$850.83
	<hr/>

PISCATAQUOG CEMETERY

Amount of permanent fund January 1, 1920 ..	\$6,003.32
Estate of Naomie A. Chapman, Luther A. Putney, Admr. John A. Chapman lot	\$65.00
Mrs. Eliza A. McKean, Charles A. McKean lot	100.00
Annie M. Curtis, Hollis O. Dudley lot	200.00
Gertrude S. Brown lot	100.00
Charles F. Morgan lot	100.00
E. C. Smith lot	200.00
	<hr/>
	765.00
	<hr/>
	\$6,768.32
	<hr/>

INCOME ACCOUNT

Income on hand January 1, 1920	\$1,551.15
Interest Savings Bank	308.63
	<hr/>
	\$1,859.78

SPECIAL FUNDS

HANNAH A. CURRIER FUND

(For care of gateway at Valley Cemetery.)

Amount of fund January 1, 1920	\$500.00
	<hr/>

CREDIT

By cash on hand	\$500.00
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=====

INCOME ACCOUNT

Income on hand January 1, 1920	\$125.73
Interest Savings Bank	25.00
	<hr/>
	\$150.73

=====

Cash income on hand	\$150.73
	<hr/>
	\$150.73

=====

E. W. HARRINGTON FUND

(For care of lot and mausoleum at Valley Cemetery)

Amount of fund January 1, 1920	\$2,000.00
--------------------------------------	------------

=====

CREDIT

By cash on hand	\$2,000.00
-----------------------	------------

=====

INCOME ACCOUNT

Income on hand January 1, 1920	\$257.17
Interest Savings Bank	90.86
	<hr/>
	\$348.03

=====

CREDIT

E. C. Smith, Supt., care of lot and tomb	\$25.00
Cash income on hand	323.03
	<hr/>
	\$348.03

=====

OLIVER GOULD FUND

(For care of lot at Pine Grove Cemetery)

Amount of fund January 1, 1920	\$500.00
--------------------------------------	----------

=====

CREDIT

By cash on hand	\$500.00
-----------------------	----------

=====

INCOME ACCOUNT

Interest Savings Bank, January 1, 1920	\$20.20
--	---------

=====

CREDIT

Trustees of City Library	\$8.20	
J. H. Erskine, Supt., care of lot	12.00	
	<hr/>	\$20.20
		=====

EMILY E. KILLEY FUND

(For care of lot and improvements, Pine Grove Cemetery)

Amount of fund January 1, 1920	\$2,500.00	
		=====

CREDIT

By cash on hand	\$2,500.00	
		=====

INCOME ACCOUNT

Income on hand January 1, 1920	\$60.82	
Interest, Savings Bank	102.40	
	<hr/>	\$163.22
		=====

CREDIT

J. H. Erskine, Supt., care of lot	\$112.65	
Cash income on hand	50.57	
	<hr/>	\$163.22
		=====

MAY F. NICHOLS FUND

(For care of vase and cover on lot in Pine Grove Cemetery)

Amount of fund January 1, 1920	\$500.00	
		=====

CREDIT

By cash on hand	\$500.00	
		=====

INCOME ACCOUNT

Income on hand January 1, 1920	\$20.77	
Interest, Savings Bank	20.90	
	<hr/>	\$41.67
		=====

CREDIT

J. H. Erskine, Supt., care of lot	\$10.00	
Cash income on hand	31.67	
	<hr/>	\$41.67
		=====

GALE FUND INCOME

Income on hand January 1, 1920	\$266.62	
Interest, Savings Bank	10.35	
Interest from fund	12.40	
	<u> </u>	\$289.37
		=====

CREDIT

Cash income on hand	\$289.37	
	<u> </u>	\$289.37
		=====

EDITH F. STARK FUND

Amount of fund January 1, 1920	\$1,000.00	
		=====

CREDIT

By cash on hand	\$1,000.00	
		=====

INCOME ACCOUNT

Income on hand January 1, 1920	\$120.70	
Interest, Savings Bank	44.80	
	<u> </u>	\$165.50
		=====

CREDIT

Cash income on hand	\$165.50	
	<u> </u>	\$165.50
		=====

MOODY CURRIER FUND
(Library)

Amount of fund January 1, 1920	\$5,000.00	
		=====

CREDIT

By cash on hand	\$5,000.00	
		=====

INCOME ACCOUNT

Interest, Savings Bank	\$202.04	
	<u> </u>	\$202.04
		=====

CREDIT

Trustees of City Library	\$202.04	
	<u> </u>	\$202.04
		=====

BARTON & HILL FUND

(Pine Grove Cemetery, for care of lot and mausoleum.)

Flora R. Barton & Antoinette L. Hill	\$1,200.00	=====
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CREDIT

By cash on hand	\$1,200.00	=====
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INCOME ACCOUNT

Interest, Savings Bank	\$51.40	
Cash income on hand	85.44	
	<hr/>	\$136.84
		=====

LUCY E. HODGE FUND
(Pine Grove Cemetery)

Amount of fund for care of urn on lot 3144	\$200.00	=====
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CREDIT

By cash on hand	\$200.00	=====
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INCOME ACCOUNT

Interest, Savings Bank	\$8.21	
Income on hand	4.14	
	<hr/>	\$12.35
		=====

CREDIT

J. H. Erskine, Supt., care of lot	\$5.00	
Cash income on hand	7.35	
	<hr/>	\$12.35
		=====

Respectfully submitted,

A. L. PARTRIDGE,
Treasurer of Trustees of Cemetery Fund.

This is to certify that I have examined the books of accounts of Alliston L. Partridge, Treasurer of the Cemetery Funds, embracing the receipts and expenditures for the year 1920 and I find the same correct and properly vouched. I have examined also the securities in which said fund is invested and find as follows:

PINE GROVE CEMETERY

5 City of Manchester 4% Hospital bonds, Nos 56 to 60 inc., due June 1, 1927, denomination \$1,000 each	\$5,000.00
4 City of Manchester 4% Hospital bonds, Nos. 61, 62, 63, 65, due June 1, 1928, denomination \$1,000 each	4,000.00
15 City of Manchester 4% Refunding Water bonds, Nos. 62 to 76 inc., due July 1, 1925, denomination \$1,000 each ..	15,000.00
20 City of Manchester 4% Refunding Water Bonds, Nos. 81 to 100 inc., due July 1, 1926, denomination \$1,000 each	20,000.00
4 City of Manchester 3½% Municipal bonds, Nos. 41 to 44 inc., due July 1, 1922, denomination \$1,000 each	4,000.00
1 City of Manchester 4% Refunding Cemetery bond, No. 15, due July 1, 1921, denomination \$1,000	1,000.00
19 City of Manchester 4% Water bonds, Nos. 81 to 99 inc., due Nov. 1, 1921, denomination \$1,000 each	19,000.00
16 City of Manchester 4% Cemetery Refunding bonds, due July 1,	16,000.00
1 City of Manchester 4% Fire Alarm bond, due Jan. 1, 1921, denomination \$3,000	3,000.00
25 Liberty Bonds 4¼%, Nos. 1367890 to 1367914 inc., denomination \$1,000 each, due in 1942	25,000.00
2 Liberty Bonds 4¼%, Nos. 53043 and 53044, denomination \$5,000 each, due in 1942	10,000.00
20 Liberty bonds 4¼%, denomination \$1,000 each	20,000.00
	<hr/>
	\$142,000.00
City of Manchester Notes	47,300.00
	<hr/>
	\$189,300.00
	=====
Cash on deposit in Manchester Savings Bank, Book No. 50420	\$29,140.25
Cash on deposit in Merrimack River Savings Bank, Book No. 57755	40,108.05
Cash on deposit in Mechanics Savings Bank, Book No. 3413	7,770.33
Cash on deposit in Mechanics Savings Bank, Book No. 4407	12,425.58

CITY OF MANCHESTER

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Cash on deposit in Mechanics Savings Bank, Book No. 4522	3,415.00
Cash on deposit in Hillsborough County Savings Bank, Book No. 16073	1,497.42
	<hr/>
	\$283,656.63
	<hr/>

VALLEY CEMETERY

5 City of Manchester 4% Hospital bonds, Nos. 66 to 70, inc. due June 1, 1929, denomination \$1,000 each	\$5,000.00
5 City of Manchester, 4% Hospital bonds, Nos. 71 to 75 inc., due June 1, 1930, denomination \$1,000 each	5,000.00
5 City of Manchester Cemetery Refunding bonds, Nos. 16 to 20 inc., due July 1, 1921 to July 1, 1923, denomination \$1,000 each	5,000.00
8 City of Manchester 4% Cemetery Refunding bonds, Nos. 23 to 30 inc., due July 1, 1926, 1927 and 1928	8,000.00
15 Liberty Bonds 4¼%, Nos. 1367866 to 1367880 inc., denomi- nation \$1,000 each due in 1942	15,000.00
Amoskeag Savings Bank, Book No. 68808	7 511.51
Mechanics Savings Bank, Book No. 5569	14,410.68
Hillsborough County Savings Bank Book No. 16072	641.75
	<hr/>
	\$60,563.94
City of Manchester Notes	6,000.00
	<hr/>
	\$66,563.94
	<hr/>

MERRILL YARD CEMETERY

1 City of Manchester 4% Hospital bond, No. 54, due June 1, 1928	\$1,900.00
Cash on deposit in Amoskeag Savings Bank, Book No. 69517	1,873.72
	<hr/>
	\$2,873.72
	<hr/>

PISCATAQUOG CEMETERY

Cash on deposit in Amoskeag Savings Bank, Book No. 126854	\$6,138.96
Cash on deposit in Amoskeag Savings Bank, Book No. 126851	1,275.64

Cash on deposit in Amoskeag Savings Bank, Book No. 126853	1,170.22	
Cash on deposit in Amoskeag Savings Bank, Book No. 126852	43.28	
		<hr/>
		\$8,628.10
		=====

Hannah A. Currier Fund

Cash on deposit in Merrimack River Savings Bank, Book No. 42740	\$650.73	
		=====

E. W. Harrington Fund

Cash on deposit in Manchester Savings Bank, Book, No. 108743	\$2,323.03	
		=====

Oliver Gould Fund.

Cash on deposit in Manchester Savings Bank, Book No. 7815	\$500.00	
		=====

Emily E. Killey Fund.

Cash on deposit in Mechanics Savings Bank, Book, No. 7815	\$2,550.57	
		=====

May F. Nichols Fund.

Cash on deposit in Manchester Savings Bank, Book No. 113370	\$531.67	
		=====

Gale Fund Income Account.

Cash on deposit in Amoskeag Savings Bank, Book No. 34108	\$289.37	
		=====

Edith F. Stark Fund.

Cash on deposit in Amoskeag Savings Bank, Book No. 123381	\$1,165.50	
		=====

Moody Currier Fund.
(Library.)

Cash on deposit in Amoskeag Savings Bank, Book No. 123865	\$5,000.00	
		=====

Lucy E. Hodge Fund.

Cash on deposit in Manchester Savings Bank, Book No.	
115190	\$207.35
	=====

Barton & Hill Fund.

Cash on deposit in Manchester Savings Bank, Book No.	
115154	\$1,336.84
	=====
Total fund and income on hand Dec. 31, 1920	\$376,277.45
	=====

To the Trustees of Cemeteries:

I herewith present to you the annual report of money received for the year ending December, 31, 1920.

PINE GROVE CEMETERY

	Dr. Interest	Price of lots	Permanent Fund	Total
George Emerson		\$39.00	\$156.00	\$195.00
W. G. Burbank &)		70.14	455.91	526.00
John W. French)				
Frederick F. Chancy	\$20.63	39.00	99.00	155.63
William H. Saxton	3.98	41.60	166.40	211.98
Mrs. Eliza F. Chisholm	4.86	50.40	201.60	256.86
Perley J. Campbell		36.64	146.55	183.19
Mrs. Ellen Stewart		46.80	187.20	234.00
Lillian E. Chamberlain		26.66	106.64	133.30
Howard B. Cushing		46.80	187.20	234.00
Philip N. Putney		48.32	193.28	241.60
Georgina Bodge		22.40	89.60	112.00
John R. Edwards		20.20	80.80	101.00
Nettie B. Corning		36.40	145.60	182.00
Albert Robinson	1.00	28.60	114.40	144.00
John H. Winters		54.10	216.40	270.50
Frank B. Bennett		19.66	78.64	98.30
Alexander E. Maynard		20.20	80.80	101.00
Mrs. Meta Webber &)				
Gustav Neuman)		80.60	595.40	676.00
Mary Jane Woosnam		20.50	82.00	102.50
Henry W. Truesdell		35.28	141.10	176.38
Archie B. Nichols	8.00	36.64	146.65	191.29
Magoon & Bean		86.40	561.60	648.00
Agnes M. Lewis		75.43	490.30	565.73

	Dr. Interest	Price of lots	Permanent Fund	Total
David A. & C. E. Rennie		36.00	144.00	180.00
Alexander J. Henderson		35.60	142.40	178.00
Alma B. & Loring H. Cushing		36.00	144.00	180.00
Gertrude M. Loomis		36.00	144.00	180.00
J. C. & G. G. Ferguson		54.99	219.96	274.95
Herman M. Kuehnel		28.60	114.40	143.00
Carrie Wilson		73.28	476.29	449.57
Angie & C. Wendell Hardy ..		25.97	103.86	129.83
Wm. P. Delaney		36.00	144.00	180.00
Mrs. Eola L. Kelley		50.86	203.44	254.30
Frank C. Atwood		34.00	136.00	170.00
Ella P. McGregor &)				
Archie E. Wilson).....		46.72	186.88	233.60
Edwin C. Buffington		54.00	216.00	270.00
Annie L. Foote		50.40	201.60	252.00
Elvira S. Smith		20.20	80.80	101.00
Ernest F. Manley		36.00	144.00	180.00
William I. Scholes		54.00	216.00	270.00
Clara B. Clough		28.60	114.40	143.00
J. Brodie Smith		90.12	585.81	675.93
Mary E. Staples	6.75	30.30	121.20	158.25
William J. Smith	18.72	37.00	101.75	157.47
Emma B. Snyder		28.34	113.36	141.70
Henry Gossler		39.50	158.00	197.50
Adraela V. George A. &)				
Eva G. Pennett)....	8.55	78.20	508.30	595.95
James N. Flanders		22.80	91.20	114.00
Edward Carter	2.38	46.72	186.88	235.98
Irene M. Dudley Est,		20.26	81.04	101.30
Albert E. Roberts		33.80	135.20	169.00
N. Guy Ruiter		43.20	172.80	216.00
Frank L. Colby		36.00	144.00	180.00
John D. Hamilton		23.30	93.20	116.50
Philip H. Stiles		54.00	216.00	270.00
Mrs. Mary E. Rogers		20.20	80.80	101.00
Dorothea Parsons		46.42	185.68	232.10
E. F. Tuson &)				
C. E. Johnson).....		45.76	183.04	228.80
Pheris E. Rogers		44.20	176.80	221.00
Wm. F. & Frederick G. Hen-				
derson		53.44	213.76	267.20
Frank W. Leeman		96.46	626.99	723.45
James Costakis		46.32	57.99	104.22
John J. Trenoweth	6.56	33.22	41.53	81.31

CITY OF MANCHESTER

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	Dr. Interest	Price of lots	Permanent Fund	Total
Florence G. Rowe	22.00	20.00	25.00	67.00
James Protodikos		44.48	55.60	100.08
Merton Wilder	6.00	33.80	42.25	82.05
Christ Pappas Est,		10.00	8.00	18.00
Ahileas Mihnon		10.00	8.00	18.00
Dimitrius Konhomles		10.00	8.00	18.00
Edmund K. Burbeck		20.00	16.00	36.00
Peter Zanthaky		10.00	8.00	18.00
James Mandeles		10.00	8.00	18.00
George Patsas		10.00	8.00	18.00
John Ingram		10.00	8.00	18.00
Hector Hymans		20.00	16.00	36.00
Efthalis Vlahordis		10.00	8.00	18.00
Carl G. Johnson		10.00	8.00	18.00
William Mandelas		10.00	8.00	18.00
Lizzie Hobbs		10.00	8.00	18.00
Earl C. Johnson		10.00	8.00	18.00
Anna L. Morois		10.00	8.00	18.00
Thomas Blakely		10.00	8.00	18.00
Matilda Mansfield		10.00	8.00	18.00
Alex D. John		10.00	8.00	18.00
Katherine Houghton		10.00	8.00	18.00
Anna Bogner		20.00	16.00	36.00
E. D. Goodwin		10.00	8.00	18.00
James D. Cunningham		10.00	8.00	18.00
Kate Badger		10.00	8.00	18.00
George Galanopoulos		10.00	8.00	18.00
Isaac Grishaver		10.00	8.00	18.00
Stephen Tsitsas		10.00	8.00	18.00
Peter Vagianis		10.00	8.00	18.00
Sophia Filios		10.00	8.00	18.00
Alton Johnson		10.00	8.00	18.00
Mrs. Mary Carr		10.00	8.00	18.00
William H. Spring		10.00	8.00	18.00
George Chiromokis		10.00	15.00	25.00

Interest \$109.43

Sale of lots \$3,133.83

Permanent Fund \$12,540.19

Total receipts, sale of lots \$15,783.45

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REPORT OF THE SUB-TRUSTEES OF PINE GROVE CEMETERY

*To the Trustees of Cemeteries and the Board of
Mayor and Aldermen:*

GENTLEMEN—In behalf of the Board of Sub-Trustees of the Pine Grove cemetery I present the following as their report for the year 1920:

The year 1920 was an average year in the amount and nature of the work done in the maintenance of the Pine Grove cemetery. No work of any great magnitude was begun principally on account of the high cost of labor and material, the work of the superintendent and his assistants being principally what might be styled routine work, keeping the appearance of the grounds up to the standard and meeting the ordinary demands of a growing cemetery. The average number of men employed during the year was 19, somewhat less than the usual number which had to be decreased owing to a raise in the wage scale without a corresponding increase in the appropriation.

IMPROVEMENTS AND REPAIRS.

Under this head would come the shingling of five of the roofs of the tenements and laying the cement walks and avenues around the Corey entrance which was not completed until fall. The usual work of refilling sunken graves, straightening up headstones and mowing the brush on the Ray and Hackett land has been attended to. Fifty-two cement posts, 459 corner bounds for lots and covers for four vaults were moulded.

GRADING AND MACADAMIZING.

Owing to the high cost of labor and material we have been able to do but little grading in old sections. In connection with grading the McKean lot we rebuilt three adjoining lots including paths and borders. In the new section at the north end we have added some 5,000 square feet to poplar lawn and prepared about 9,500 square feet ready to seed in the spring, at the south end for single graves. Section No. 2 for single graves was completed and partially staked out. Twenty-nine additional lots were staked out on Chapel lawn.

We purchased fifteen car loads of trap rock and with it laid 4,461 square yards of macadam roadway. The avenues were rolled and sprinkled as usual and two casks of weed killer used to remove weeds from the gutters.

PIPING FOR WATER AND DRAINAGE.

Owing to the cost of Akron pipe we did not lay any drains neither did we build any cesspools as contemplated. There was laid 302 feet of 3in. galvanized pipe and 200 feet of 2in. pipe. Four additional hydrants were set to care for Poplar lawn and three to care for the single grave section No. 2. About the usual amount of repairs on old hydrants has been necessary.

The lake was partially drained and the bottom cleaned of sand, weeds and other refuse.

PERPETUAL CARE.

Notification of an increase in the cost for perpetual care of ordinary lots induced lot owners to the number of fifty-one to avail themselves of the opportunity to place their lots under permanent care at the prevailing price. These lots have been given the usual attention which grows more necessary each year. A large number of sunken graves were refilled and weeds removed from the lots. Three and one-half tons of ashes and two tons of fertilizer were used. We paid for cleaning stone work \$1,123.50. We also purchased 500 feet of hose and 200 lbs. of nitrate of soda.

TREES AND SHRUBS.

A number of dead trees have been removed and about 41,000 feet of pine logs cut and sold. We transplanted from our nurseries thirty-six evergreens. 199 shrubs were set out in a place prepared on the border at the extreme southern part of the cemetery. The hedges and other evergreens were trimmed and the shrubs and trees pruned.

HUSE AND MERRILL CEMETERIES.

At the Huse and Merrill cemeteries the appropriations were expended in keeping the grounds clean, filling sunken graves, removing dead trees, painting moths nests and cutting grass. We were unable to make any special changes owing to the high cost of labor.

GENERAL STATISTICS

During the year 1920 the number of interments was 346, a decrease of 16 from the previous year, making a total of 13,164 to January 1, 1921. Of these interments 34 were in the single grave section and 71 in the Field of Manesquo. Removals were made from 13 graves to others in the cemetery and three to other cemeteries, while five bodies were brought from other cemeteries to the Pine Grove.

Foundations were laid for 60 monuments and 153 headstones. 74 cement vaults were set and 16 private lots regraded. In making improvements throughout the grounds 157 loads of clay and 372 loads of gravel were used. 137 loads of loam were purchased.

The total number of lots sold up to January 1, 1920 was 3,846. During the year there were sold 2 lots on Birch lawn, 21 on Evergreen lawn, 6 on Lakeside lawn, 32 on Poplar lawn, 1 on Spruce lawn, 4 on Chapel lawn and 3 in the Quint section, a total of 69, making 3,915 lots sold up to January 1, 1921. Graves were sold to the number of 65 in the single grave section and 7 in the Swedish section, making a total sold to January 1, 1921 of 431 in the single grave section and 261 in the Swedish section. There were unsold but ready for sale on January 1, 1921, 157 graves in the former section and 329 in the latter section.

There remain lots laid out and ready for sale the following. 46 on Chapel lawn, 29 having been laid out during the year; 4 on Acacia lawn; 4 on Lakeside lawn; 8 on Swedish lawn; 2 on Birch lawn; 33 on Lakeview lawn; 17 on Evergreen lawn; 126 on Poplar lawn, 97 having been laid out during the year; 2 lots remain in the Quint section making a total of 339 lots ready for sale.

During the year 351 of the ordinary lots were cared for, the owners paying for the labor and water. The number of lots under perpetual care is 1,606 and under perpetual semi-care, 849.

FINANCIAL

The receipts for 1920 which went into the city treasury were as follows:

For water and care of lots, \$1,271.50; for interments \$2,443.25; for removals, \$96.00; for extra labor (grading lots, foundations, etc.) \$1,527.48; for use of water at houses, \$13.00; for use of chapel, 5 times, \$15.00; from sale of plants and flowers, \$768.05; for rent of tenement houses, \$995.00; from sale of sundries, (hay, wood and logs) \$1,281.99; deposit on lots, \$3,339.64; care of single graves, (to be paid into fund) \$331.00. Total cash received by the superintendent during the year, \$12,081.91.

Amount due for care of lots \$127.50; amount due for plants \$91.75.

PERPETUAL CARE FUND

Total amount of perpetual care fund Jan. 1 1919	\$228,637.40
Paid cemetery fund for perpetual care during 1919	11,954.83
Paid cemetery fund for perpetual semi-care during 1919 ..	556.04
Paid cemetery fund for single grave care during 1919	416.00
Received for perpetual care of ordinary lots during 1919 ..	2,698.13
Income on hand from perpetual care fund Jan. 1, 1919	15,712.87
Expenses for 1919	5,938.94
Income on hand January 1, 1920	20,836.24
Total amount of perpetual care fund Jan. 1, 1920	244,272.40
Paid cemetery fund for perpetual care during 1920	12,030.91
Paid cemetery fund for perpetual semi-care during 1920 ..	222.28
Paid cemetery fund for single grave care during 1920	287.00
Received for perpetual care of ordinary lots during 1920 ..	6,020.68

Income on hand from perpetual care fund Jan. 1, 1920	20,836.24
Expenses for 1920	10,159.45
Income on hand Jan. 1, 1921	20,823.36
Total amount of perpetual care fund, Jan. 1, 1921	262,833.27
Appropriation for 1920	\$25,300.00
Expenses for 1920	\$38,533.76
Amount transfered from cemetery receipts ...	13,233.76

Respectfully submitted,

HARRIE M. YOUNG,

REPORT OF AMOSKEAG CEMETERY

Appropriation for year 1920	\$550.00
Expenditures for year	\$470.75
Transfers from Pine Grove Cemetery	7.20
	<u>477.95</u>
Transferred to General Cash	\$72.05

EXPENDITURES

Labor:

George C. Harwood, Superintendent	\$276.75
George Ayers, Helper	194.00

\$470.75

TRANSFERS

Transfer:

Flowers from Pine Grove Cemetery	7.20
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Total expenditures \$477.95

RECEIPTS

Receipts turned in to Treasurer	\$27.00
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There have been three burials and two removals during the year 1920.

Respectfully submitted,

(Signed) GEORGE C. HARWOOD,
Superintendent.

REPORT OF EVERETT E. TARBOX,
EXPERT AUDITOR

REPORT OF EVERETT E. TARBOX, Expert Municipal Accountant

101 Tremont Street
Room 410
Boston, Mass.

922 Elm Street
Room 425
Manchester, N. H.

*To The Honorable Board of Mayor and Aldermen of the City
of Manchester, N. H.:*

GENTLEMEN—In accordance with your instructions, I have completed an examination of the books, and an audit of the accounts of the City of Manchester, for the year 1920, as required by Section 3 of the City Financial Ordinances, passed during the year 1918.

The financial records of every city department were examined, checked, added and verified, and compared with the books of the City Auditor, and a proof obtained, thereby of the total cash receipts and disbursements of the City Treasurer's office during the period under examination, as recorded on his cash books.

All bills for services rendered or materials furnished by any department were examined, listed and checked to the department records, and collections on accounts of same were checked to the records of the City Treasurer's office. The difference between these two amounts was proved by listing the unpaid bills at the end of the year and comparing the same with the accounts kept by the City Auditor.

By this method an absolute proof is obtained, that all money due the city has been properly accounted for, and all clerical errors found and corrected.

To accomplish this desirable result, the city must have a good modern system of accounting with automatic proofs of all its income. The books kept by the City Auditor are a proof of and a check on the receipts and disbursements of all other departments.

The City Auditor's ledgers are debited with all money due the city, through any of its departments, and the City Treasurer who is the collector of all city money, must show that all of these accounts are collected, with the exception of the detailed outstanding accounts, at the time of the annual audit.

The balances as shown on the Auditor's ledgers combined, must therefore, equal the total accounts due to the city from all sources. If these totals do not agree, the fact is automatically established, that an error has occurred, which must be corrected, before the accounts will balance.

The City Treasurer now makes no payments without the authority of a warrant issued by the City Auditor, and therefore, all warrants issued during the year 1920 were checked in detail, to the bills and accounts in the office of the Auditor.

A summary of the financial transactions of the various departments covering the operations of the entire fiscal year of 1920, with comments on same, are herewith presented, including both sinking funds and trust funds.

A balance sheet, made up from audited figures is appended to this report, showing the true financial condition of the city on December 31st, 1920, including both its revenue and non-revenue assets and liabilities.

BOARD OF MAYOR AND ALDERMEN—Appropriations, transfers of appropriations and loans authorized during the year 1920 were listed from the official records of the City Clerk, and checked to the Auditor's journal and general ledger, and found to have been correctly entered as ordered by the board.

Appropriations passed by the board, during the year were as follows:

Annual Budget	\$2,362,688.67
December 14th. Building Department	8,500.00
December 31st. Public Works	20,000.00
<hr/>	
Total appropriations from revenue	\$2,391,188.67

At the end of the year there were overdrafts on the appropriation ledger amounting to \$180,778.94, which were ordered closed out by the Board of Mayor and Aldermen, and these were accordingly charged back to the revenue account, thereby acting as an additional appropriation, of that amount.

There were unexpended appropriation balances amounting to \$37,173.23, which were ordered closed and credited to the revenue account.

The theory of municipal finance requires that the Assessors must raise enough income by taxation and certain annually recurring receipts to equal the appropriations made by the Board of Mayor and Aldermen, plus all State and County assessments.

If the appropriations are over expended, the city faces a revenue deficit to the amount overdrawn, unless revenue is obtained from some unexpected source.

The loans authorized during the year by the board, were as follows:

April 6 Bridge Construction	\$520,000.00
June 25 School Construction	350,000.00
Sept. 21 Union Street Culvert	25,000.00
Oct. 19 Youngsville School	35,000.00
Nov. 9 Sewer Construction	50,000.00
Dec. 14 School Construction	300,00.00
<hr/>	
Total loans authorized	\$1,280,000.00

Of these loans authorized, only one, the school construction loan authorized June 25th, was issued.

AUDITOR'S DEPARTMENT—The books and accounts kept by the Auditor during the year 1920 were examined, checked, added and verified.

The records of all other departments were checked to these books and verified by comparison with them and with the Treasurer's records of cash receipts and disbursements.

All pay-rolls and bills approved for payment by the Committee on Accounts were duly examined and compared with the books of the Auditor, and proved to have been correctly entered on same.

The Appropriation Ledger was checked in detail, and the total transactions of every account were listed, showing appropriations, receipts credited to appropriations, transfer credits and debits, both municipal and departmental; payments of cash, and the appropriation balances at the end of the fiscal year.

By this method, a proof was obtained that the orders of the Board of Mayor and Aldermen, regarding the appropriation and disbursement of revenue had been correctly carried into effect.

The Treasurer's payments were found to agree with the records of the Appropriation Ledger, and the ledger was proved to be correct by the controlling account in the General Ledger.

The General Ledger was examined and checked in detail, and a trial balance taken off at the end of the year was found to be correct and in balance.

The Accounts Receivable Ledger, showing the details of all departmental bills, which had previously been reported to the Auditor, was examined, checked, added and verified.

The departmental records of Accounts Receivable were found to be in better condition than ever before, but there is still room for improvement. It is very essential that these records be accurately kept if the city is to collect all of its rightful income.

A municipality must collect all of its accounts receivable. The business principle involved is precisely the same for a city as for any corporation or individual.

The following table shows a classified summary of the total cash receipts and the total revenue and non-revenue payments made by the Treasurer's office during the year 1920, as revealed by the examination of all departmental records, checked to the books of the City Auditor.

The Treasurer's cash account is proved, by the addition to these totals of the cash balance at the beginning and end of the fiscal year.

RECEIPTS

TAXES

Received from:

Current year poll taxes	\$75,529.50	
Current year property taxes	1,763,593.95	
Automobile taxes	34,097.15	
Previous years poll taxes	8,246.76	
Previous years property taxes	111,681.46	
State:		
Railroad	77,019.10	
Savings Bank	125,739.70	
Insurance	5,232.75	
Tax Title Redemptions	1,908.04	
Tax Deeds and Excess	367.33	
		<hr/> \$2,203,415.74

LICENSES

Received from:

Dog	\$2,840.34	
Amusement	12,753.50	
Pool, Billiards, etc.	2,220.50	
Milk	577.50	
Garbage	71.00	
Junk	292.65	
All other	1,178.70	
		<hr/> \$9,934.19

PERMITS

Received from:

Marriage	\$970.00	
Sewer	716.49	
		<hr/> \$1,686.49

FINES AND FORFEITS

Received from:

Court Fines, etc.	\$11,614.56	
		<hr/> \$11,614.56

OTHER GENERAL REVENUE

Received from:

Rents (Parks)	\$180.00	
		<hr/> \$180.00

REPORT OF EXPERT AUDITOR

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SPECIAL ASSESSMENTS

Received from:

Moth tax	\$8.63	
	<hr/>	\$8.63

GENERAL GOVERNMENT

Received from:

Tax Collector:		
Costs of Tax Collections	\$2,338.50	
Costs of Collections of Tax Titles		
Redeemed	197.45	
City Hall:		
Commission on Telephone Booth	5.86	
	<hr/>	\$2,541.81

PROTECTION OF PERSONS AND PROPERTY

Received from:

Fire Dept. (Sale of horses, services, etc.)	\$395.97	
	<hr/>	\$395.97

HEALTH AND SANITATION

Received from:

Board of Patients at Hospital	\$2,450.06	
Public Comfort Station	704.85	
	<hr/>	\$3,154.91

HIGHWAYS

Received from:

Street	\$8,565.33	
Sidewalks	17.68	
Transportation, Equipment and Supplies .	82.47	
Miscellaneous (Use of road machine)	5.28	
	<hr/>	\$8,670.76

CHARITIES

Received from:

City Farm (Sale of animals snow-plows and dressing)	\$1,439.12	
	<hr/>	\$1,439.12

EDUCATION

Received from:

Tuition	\$2,044.16	
Sale of Books	75.00	
Miscellaneous (Toll calls) .....	.93	
	<hr/>	\$2,120.09

LIBRARY

Received from:

Carpenter Memorial Library:		
Fines and Sales	\$875.86	
Miscellaneous	58.25	
	<hr/>	\$934.11

RECREATION

Received from:

Parks (Sale of wood at Derryfield Park)	\$208.50	
	<hr/>	\$208.50

UNCLASSIFIED

Received from:

Fuel Account	\$3,054.92	
Municipal Gardens	1,267.00	
Market Stalls	52.00	
Swift, McNutt Co. (Demolishing Schools)	2,705.00	
Tailings (Treasurer)	582.41	
	<hr/>	\$7,661.33

PUBLIC SERVICE DEPARTMENT

WATER DEPARTMENT

Received from:

Water	\$174,024.96	
	<hr/>	\$174,024.96

OTHER ENTERPRISES

Received from:

Public Scales	\$297.00	
	<hr/>	\$297.00

CEMETERIES

Received from:

Pine Grove:		
Sale of Lots and Graves	\$15,946.55	
Care of Lots and Graves	1,288.55	
Interments, Plants, etc.	7,122.72	
Valley:		
Sale of Lots and Graves	54.00	
Care of Lots and Graves	652.50	
Interments, Plants, etc.	647.00	
Merrill:		
Sale of Lots and Graves	17.03	
Care, Interments, Plants, etc.	25.00	
Amoskeag:		
Burials	27.00	
	<hr/>	\$25,780.35

INTEREST

Received from:

Bank Deposits	\$11,485.51	
Deferred Taxes	3,588.57	
Investments (Suncook Valley)	2,250.00	
Costs Collections Tax Titles Redeemed ..	298.25	
		<hr/>
		\$17,622.33

MUNICIPAL INDEBTEDNESS

Received from:

Temporary Revenue Loans	\$1,300,000.00	
General Loans (Schools)	343,385.00	
General Loans (Miscellaneous notes)	53,300.00	
Premiums	6.50	
Sinking Funds (Water Fund)	22,386.05	
		<hr/>
		\$1,719,077.55

TRUST FUNDS

Received from:

Pine Grove Perpetual Care	\$6,021.08	
Valley Perpetual Care	814.00	
Piscataquog Perpetual Care	765.00	
Income from Library Funds	210.24	
Income from Cemetery Funds	11,397.10	
		<hr/>
		\$19,207.42

REFUNDS

Received from:

Appropriation Overdrafts:

Charities	\$20.00	
Health	1.52	
Tax Collector	93.40	
City Hall	8.40	
City Clerk	4.75	
Schools	9.50	
		<hr/>
		\$137.57

Miscellaneous:

School Bonds Accrued Interest	\$1,166.67	
Freight Refund, etc.	3.84	
		<hr/>
		\$1,170.51

Total receipts	\$4,211,283.90	
Cash on hand January 1, 1920	263,887.44	
		<hr/>

\$4,475,171.34

=====

PAYMENTS

Revenue Appropriations	\$2,796,215.72
Non-Revenue Appropriations	323,483.29
Temporary Loans	1,350,000.00
Tax Titles	2,767.24
<hr/>	
Total Payments	\$4,472,466.25
Cash on hand December 31, 1920	2,705.09
<hr/>	
	\$4,475,171.34
<hr/>	

TREASURER'S DEPARTMENT—The books and accounts kept by this office were checked and verified by comparison with the records of all other departments including the books of the City Auditor.

Cash receipts were proved and verified by checking the cash records in detail and comparing same with all other departmental records including both receipts collected by the Treasurer, in payment of accounts receivable and also collections made by other departments directly, and for which no bills were sent out.

The records of this department are now in good condition, and the work is being performed in a conscientious manner. The large amount of detail work done by this department requires careful and prompt treatment, and automatic checks have been established on all departmental accounts, so that any clerical errors may be traced to their source immediately and corrected.

The cash on hand in the Treasurer's Office was personally counted and balanced on March 7th, 1921, and reconciled back to January 1st, 1921, as follows:

Cash in Office	\$5,608.79
Receipts for payments made in advance of warrant:	
Pay-Rolls	14,415.40
Bills	2,564.72
Discount on Temporary Loan	14,445.51
<hr/>	
Total Cash in Office	\$37,034.42
<hr/>	
Cash in Banks (per cash book) :	
First National Bank of Manchester	\$110,728.09
Second National Bank of Boston	3,107.13
<hr/>	
Total Cash in Banks	113,835.22
<hr/>	
Total cash balance, on hand March 7th, 1921	\$150,869.64

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RECONCILIATION

Cash on hand January 1st, 1921	\$ 2,705.09	
Receipts:		Payments
Month of January	358,957.33	\$267,995.32
February	343,225.24	287,727.08
March 1st to 7th	1,704.38	
Cash on hand March 7th (as counted)		150,869.64
	<u>\$706,592.04</u>	<u>\$706,592.04</u>
	=====	=====

PROOF OF BANK BALANCES, MARCH 1st, 1921

First National Bank of Manchester:

Bank Statement	\$195,426.43	
Treasurer's Bank Account		\$112,167.16
Outstanding Checks (per list)		83,259.27
	<u>\$195,426.43</u>	<u>\$195,426.43</u>
	=====	=====

Second National Bank of Boston:

Bank Statement	\$949.22	
Treasurer's Bank Account		\$3,107.13
Used temporarily for payment of interest	2,157.91	
	<u>\$3,107.13</u>	<u>\$3,107.13</u>
	=====	=====

RECONCILIATION OF BANK ACCOUNTS

(March 1 to 7, 1921)

First National Bank of Manchester:

Bank Balance, March 1, 1921		\$112,167.16
Deposits March 1 to 7		8,665.23
Checks drawn March 1 to 7	\$10,104.30	
Bank Balance March 7	110,728.09	
	<u>\$120,832.39</u>	<u>\$120,832.39</u>
	=====	=====

Second National Bank of Boston:

Bank Balance March 1, 1921		\$3,107.13
No Deposits, No Checks		
Bank Balance March 7, 1921	\$3,107.13	
	<u>\$3,107.13</u>	<u>\$3,107.13</u>
	=====	=====

The following table shows the entire receipts and disbursements of the Treasurer's Office during the year 1921, by months; and the total amounts added to the cash on hand at the beginning and end of the year, show that the balances are correct.

Month	Receipts	Payments
January	\$72,235.57	\$190,175.55
February	424,537.58	225,884.31
March	75,972.58	193,527.55
April	358,662.52	476,161.76
May	124,815.92	200,938.00
June	280,858.37	230,732.90
July	316,820.73	178,104.95
August	484,163.98	191,351.85
September	73,672.62	180,588.45
October	100,938.39	320,785.65
November	522,455.07	264,460.79
December	1,376,150.57	1,819,754.49
	<hr/>	<hr/>
	\$4,211,283.90	\$4,472,466.25
	=====	=====
Cash on hand January 1, 1920	\$263,887.44	
Total Receipts	4,211,283.90	
Total Payments		4,472,466.25
Cash on hand Dec. 31, 1920		2,705.09
	<hr/>	<hr/>
	\$4,475,171.34	\$4,475,171.34
	=====	=====

COLLECTOR OF TAXES—The books and accounts kept by the Collector of Taxes were examined and checked in detail. Outstanding taxes were listed and compared with the City Auditor's Ledger; and the entire work of the office was proven by an examination of the records kept by the Assessors and Treasurer.

The Collector keeps no bank account now, as formerly, but deposits all receipts with the Treasurer as collected, as required by the State Laws.

The following tables show a summary of the transactions during the year on account of taxes, including cash receipts, abatements and the uncollected accounts at the end of the year 1920, and a proof of same.

TAXES, 1911

Uncollected January 1, 1920 (per Auditor's Ledger)	\$9,919.19
Collections Jan. 1 to Dec. 31, 1920	3.00
Uncollected Dec. 31, 1920 (per detailed list) ..	9,868.77
Undetected error	47.42
	<hr/>
	\$9,919.19
	=====

REPORT OF EXPERT AUDITOR

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TAXES, 1912

Uncollected Jan. 1, 1920 (per Auditor's Ledger)	\$6,524.89	
Collections, Jan. 1 to Dec. 31, 1920	\$1.50	
Uncollected Dec. 31, 1920 (per detailed list) ..	6,535.62	
Undetected error		12.23
	<u>\$6,537.12</u>	<u>\$6,537.12</u>
	=====	=====

TAXES, 1913

Uncollected Jan. 1, 1920 (per Auditor's Ledger)	\$4,944.55	
Collections, Jan. 1 to Dec. 31, 1920	\$6.08	
Abatements, Jan. 1 to Dec. 31, 1920	4.56	
Uncollected Dec. 31, 1920 (per detailed list) .	4,867.57	
Undetected error	66.34	
	<u>\$4,944.55</u>	<u>\$4,944.55</u>
	=====	=====

TAXES, 1914

Uncollected Jan. 1, 1920 (per Auditor's Ledger)	\$6,635.58	
Unassessed taxes collected		4.00
Collections Jan. 1 to Dec. 31, 1920	\$18.00	
Abatements Jan. 1 to Dec. 31, 1920	4.00	
Uncollected Dec. 31, 1920 (per detailed list) .	6,645.71	
Undetected error		28.13
	<u>\$6,667.71</u>	<u>\$6,667.71</u>
	=====	=====

TAXES, 1915

Uncollected Jan. 1, 1920 (per Auditor's Ledger)	\$5,635.20	
Unassessed taxes collected		4.00
Collections Jan. 1 to Dec. 31, 1920	\$26.00	
Abatements Jan. 1 to Dec. 31, 1920	6.00	
Uncollected Dec. 31, 1920 (per detailed list) ..	5,754.05	
Undetected error		146.85
	<u>\$5,786.05</u>	<u>\$5,786.05</u>
	=====	=====

TAXES, 1916

Uncollected Jan. 1, 1920 (per Auditor's Ledger)		\$6,763.60
Unassessed taxes collected		6.00
Collections Jan. 1 to Dec. 31, 1920	\$74.00	
Abatements Jan. 1 to Dec. 31, 1920	30.00	
Uncollected Dec. 31, 1920 (per detailed list) .	6,300.13	
Undetected error	365.47	
	<hr/>	<hr/>
	\$6,769.60	\$6,769.60
	=====	=====

TAXES, 1917

Uncollected Jan. 1, 1920 (per Auditor's Ledger)		\$8,625.13
Unassessed taxes collected		14.00
Collections Jan. 1 to Dec. 31, 1920	\$279.00	
Abatements Jan. 1 to Dec. 31, 1920	236.00	
Uncollected Dec. 31, 1920 (per Auditor's Ledger)	8,124.13	
	<hr/>	<hr/>
	\$8,639.13	\$8,639.13
	=====	=====

PROOF

Uncollected March 10 1921 (per detailed list)	\$8,111.51
Collections Jan. 1 to March 10, 1921	46.00
Abatements Jan. 1 to March 10, 1921	22.00
	<hr/>
	\$8,179.51

Less—

Unassessed taxes collected Jan. 1921	\$22.00
Undetected error	33.38
	<hr/>

55.38

\$8,124.13

TAXES, 1918

Uncollected Jan. 1, 1920 (per Auditor's Ledger)		\$6,598.31
Unassessed taxes collected		44.00
Collections Jan. 1 to Dec. 31, 1920	\$848.53	
Abatements Jan. 1 to Dec. 31, 1920	768.00	
Uncollected Dec. 31, 1920 (per Auditor's Ledger)	5,025.78	
	<hr/>	<hr/>
	\$6,642.31	\$6,642.31
	=====	=====

PROOF

Uncollected March 7th, 1921 (per detailed list)	\$4,897.72
Collections Jan. 1 to March 7, 1921	95.49
Abatements Jan. 1 to March 7, 1921	66.00
	<hr/>
	\$5,059.21

Less—

Unassessed taxes collected Jan. 1921	\$12.00
Overpayments	6.35
Undetected error	15.08
	<hr/>
	33.43
	<hr/>
	\$5,025.78

TAXES, 1919

Uncollected Jan. 1 1920 (per Auditor's Ledger)	\$130,501.29
Unassessed taxes collected	537.00
Collections Jan. 1 to Dec. 31, 1920	\$118,662.19
Abatements Jan. 1 to Dec. 31, 1920	4,388.68
Uncollected Dec. 31, 1920 (per Auditor's Ledger)	7,987.42
	<hr/>
	\$131,038.29
	<hr/>
	\$131,038.29
	<hr/>
	=====

PROOF

Uncollected March 7th, 1921 (per detailed list)	\$7,601.40
Collections Jan. 1 to March 7, 1921	351.53
Abatements Jan. 1 to March 7, 1921	218.42
	<hr/>
	\$8,171.35

Less—

Unassessed taxes collected Jan. 1921	\$12.00
Overpayments	166.94
Undetected error	4.99
	<hr/>
	183.93
	<hr/>
	\$7,987.42
	<hr/>
	=====

TAXES, 1920

Original Commitment (per Assessors' Warrant)	\$1,994,524.26
Unassessed Taxes collected	3,620.29
Collections Jan. 1 to Dec. 31, 1920	\$1,839,123.45
Abatements Jan. 1 to Dec. 31, 1920	5,198.43
Uncollected Dec. 31 1920 (per Auditor's Ledger)	153,822.67

\$1,998,144.55 \$1,998,144.55

PROOF

Uncollected March 14, 1921 (per detailed list)	\$95,745.38
Collections Jan. 1 to March 14, 1921	56,685.30
Abatements Jan. 1 to March 14, 1921	2,896.45
	<hr/>
	\$155,327.13
Less Unassessed taxes collected Jan. 1 to March 14, 1921	\$1,135.30
Less overpayments (per detailed list)	101.00
Less undetected error	268.16
	<hr/>
	\$1,504.46
	<hr/>
	\$153,882.67
	<hr/>

CITY CLERK'S DEPARTMENT—The financial records of this office were listed and checked to the books of the City Auditor and Treasurer.

The payments to Treasurer were found to agree with or be reconciled to the receipts of the City Clerk and as reported to the City Auditor.

The following table shows a summary of the receipts of the department during the year 1920 and the source of same.

DOG LICENSES

Total receipts, as recorded during 1920	\$2,087.87
Receipts from Jan. 1 to April 1, 1921	188.65
Payments to Treasurer March 24, 1921	\$2,526.00
Overpayments in 1920 as shown by audit	6.32
Total overpayments to date	255.80
	<hr/>
	\$2,532.32
	<hr/>
	\$2,532.32

AUTOMOBILE TAXES

Total Receipts, as recorded by cash book and duplicate of cards issued for permit for registration		\$36,239.51
Payments to Treasurer:		
Jan. 1 to Dec. 31, 1920	\$34,097.15	
Jan. 6, 1921	2,142.36	
	<hr/>	<hr/>
	\$36,239.51	\$36,239.51
	=====	=====

SUMMARY OF RECEIPTS FOR LICENSES AND SERVICES

Permits:		
Marriage	\$970.00	
Sewer	716.49	
	<hr/>	
		\$1,686.49
Licenses:		
Amusements	2,753.50	
Billiards, Pool & Bowling	2,220.50	
Junk Licenses	292.65	
All other Licenses	146.75	
	<hr/>	
		5,413.40
Services:		
Conditional Sales	599.02	
Mortgages	275.53	
All other	157.40	
	<hr/>	
		1,031.95
		<hr/>
Total receipts		\$8,131.84
Payments to Treasurer		\$8,131.84
		=====

BUILDING DEPARTMENT—The financial records of this department were checked and verified by comparison with the books of the City Auditor and Treasurer. There were no receipts of the department, and the expenses of the department were checked from the bills in the office of the Auditor, and found to be correct, as entered on the appropriation ledger.

POLICE COURT—The financial records of the Clerk of the police Court were examined and checked, and verified by comparison with the books of the City Auditor and Treasurer. Several errors were discovered and corrected as follows:

Total receipts, as examined and proved		\$13,466.55
Error of 1919 corrected		9.70
Payments to Treasurer	\$11,614.56	
Paid for expenses	1,668.90	
Cash due City Treasurer	192.79	
	<hr/>	<hr/>
	\$13,476.25	\$13,476.25
	=====	=====

FIRE DEPARTMENT—The financial records of this department were examined, checked, added and verified by comparison with the records of the City Auditor and Treasurer. Payments for expenses were proved by checking the approved vouchers in the office of the Auditor.

The receipts for the year were as follows:

Refund	\$12.97
Sale of Horses	300.00
Out of town fire	83.00
	<hr/>
Total receipts	\$395.97
	=====

This amount was paid Treasurer and duly reported to the Auditor.

HEALTH DEPARTMENT—The financial records of the Health Department were examined and proved by comparison with the books of the City Auditor and Treasurer. This department sends out bills for board and care of patients at the Isolation Hospital and collects cash for issuing Milk Licenses.

The following table shows a summary of the transactions on account of bills sent out for collection during the year and a proof of same.

Uncollected Jan. 1, 1920 (per Auditor's Ledger)		\$4,682.38
Bills charged Jan. 1 to Dec. 31 1920		9,429.48
Correction 1919 error		142.40
Collections Jan. 1 to Dec. 31, 1920	\$2,450.06	
Abatements Jan. 1 to Dec. 31, 1920	3,717.50	
Uncollected Dec. 31 (per detailed list)	8,086.70	
	<hr/>	<hr/>
	\$14,254.26	\$14,254.26
	=====	=====

The records of Milk Licenses issued were checked, and the total amount of cash received during the year was \$577.50, which amount was paid to Treasurer, and duly reported to the Auditor.

BOARD OF PUBLIC WORKS—The financial records of this department were examined and checked, added and verified by comparison with the books of the City Auditor and Treasurer. The records of expenses are well kept by the department, but the records of bills sent out for collection have not, in the past, been given the attention which they deserve, and in consequence, there are many old bills due the City which will never be collected. These accounts receivable were listed and proved, as follows:

Uncollected Jan. 1 to Dec. 31, 1920 (per Auditor's Ledger)	\$3,169.70	
Bills charged Jan. 1 to Dec. 31, 1920	8,732.27	
Collections Jan. 1. to Dec. 31, 1920	\$8,670.76	
Uncollected Dec. 31 (per detailed list)	3,231.21	
	<hr/>	<hr/>
	\$11,901.97	\$11,901.97
	=====	=====

All uncollectible accounts receivable should be abated and removed from the City's books as an asset.

POOR DEPARTMENT—The financial records of this department were examined, checked, added and verified by comparison with the books of the City Auditor and Treasurer. There were no receipts by the Out Door Relief Office, and the payments were checked by the approved vouchers in the office of the Auditor.

The receipts of the City Farm were as follows:

Sale of Snow plows	\$64.00
Sale of Hogs	453.00
Sale of Cows	806.65
Sale of Dressing	115.47
	<hr/>
Total Receipts	\$1,439.12

This amount was paid to Treasurer, and duly reported to the Auditor.

SCHOOL DEPARTMENT—The financial records of this department were examined, checked, added and verified by comparison with the books of the City Auditor and Treasurer. All bill vouchers were examined and checked to the Auditor's Treasury Warrants.

Accounts receivable were proved by listing the outstanding unpaid bills at the end of the year as follows:

Uncollected Jan. 1, 1920 (per Auditor's Ledger)	\$163.90	
Bills charged Jan. 1 to Dec. 31, 1920	2,355.76	
Collections Jan. 1 to Dec. 31, 1920	\$2,044.16	
Abatements Jan. 1 to Dec. 31, 1920	334.75	
Uncollected Dec. 31 (per detailed list)	140.75	
	<hr/>	<hr/>
	\$2,519.66	\$2,519.66
	=====	=====

In addition to the bills sent out for collection, the department collected the following items of cash:

Sale of Books	\$75.00
High School Telephone re-imbursement .....	.93
	<hr/>
	\$75.93

This amount was paid to Treasurer, and duly reported to Auditor.

LIBRARY DEPARTMENT—The financial records of the Library were examined and proved by comparison with the books of the City Auditor and Treasurer.

Bills approved for payment were checked to the Auditor's ledger and found to have been correctly entered. The Librarian's cash book was checked and the receipts for fines and sales listed and proved.

The total receipts during the year, paid to Treasurer were \$934.11 from the following sources:

Fines and Sales	\$875.86
Miscellaneous	58.25
	<hr/>
	\$934.11
	=====

PARK DEPARTMENT—The financial records of the Park Department were examined and proved by comparison with the books of the City Auditor and Treasurer.

The receipts were listed and classified as follows:

Sale of Wood from Derryfield Park	\$208.50
Rents	180.00
	<hr/>
Total receipts, duly paid Treasurer	\$388.50
	=====

WATER DEPARTMENT—The financial records of the Water Department were examined, checked, added and verified by comparison with the books of the City Auditor and Treasurer.

All bill vouchers payable were checked to the Auditor's ledger and proved to have been correctly entered.

The Accounts Receivable for Water Rates were listed from the card ledger on March 24th, 1921, and reconciled back to January 1, 1921, and the collections for the year thereby proved.

The following table shows a summary of the accounts receivable of the department including the total bills sent out, the total collections paid to the City Treasurer and the total amount of abatements made during the year, and a proof that the outstanding accounts, as listed on March 24th, were correct.

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Uncollected Jan. 1, 1920 (per Auditor's Ledger)	\$2,838.50	
Bills sent out, Jan. 1 to Dec. 31, 1920	173,379.49	
Collections Jan. 1 to Dec. 31, 1920	\$174,024.96	
Abatements Jan. 1 to Dec. 31, 1920	829.15	
Uncollected Jan. 1, 1921 (per Auditor's Ledger)	1,363.88	
	<hr/>	<hr/>
	\$176,217.99	\$176,217.99
	=====	=====

PROOF

Uncollected March 24, 1921 (per detailed list)	\$674.08	
Collections Jan. 1 to March 24, 1921	42,398.06	
Abatements Jan. 1 to March 24, 1921	259.94	
	<hr/>	
	\$42,332.08	
Less bills sent out Jan. 1 to Dec. 31, 1921	41,968.20	
	<hr/>	
Uncollected Jan. 1, 1921 (as proved above) ..	\$1,363.88	
	=====	

PUBLIC SCALES—The record books of the City Weigher were checked, added and verified, and the total receipts were compared with the books of the City Auditor and Treasurer.

The total receipts for the year were	\$299.40	
Paid Treasurer	297.00	
	<hr/>	
Due Treasurer	\$2.40	
	=====	

PINE GROVE CEMETERY—The financial records of the Pine Grove Cemetery were examined, checked, added and verified, by comparison with the books of the City Auditor and Treasurer. The transactions of the Cemetery are mostly done on cash basis. There are a few bills sent out for the care of Lots and Graves, and these were listed and proved, as follows:

Uncollected Jan. 1, 1920 (per Auditor's Ledger) ..	\$288.30	
Commitments Jan. 1 to Dec. 31, 1920	674.89	
Collections Jan. 1 to Dec. 31, 1920	632.46	
Abatements Jan. 1 to Dec. 31, 1920	82.00	
Uncollected Dec. 31, 1920 (per detailed list)	248.73	
	<hr/>	<hr/>
	\$963.19	\$963.19
	=====	=====

The Superintendent of the Cemetery keeps a cash book, in which is recorded all the receipts of cash taken in at the Cemetery office. This book was examined, added and the receipts listed.

The City Treasurer's cash receipt book was also examined, added and the receipts listed and combined with the receipts of the Superintendent, showing the classifications of same, as follows:

Sale of Lots and Graves	\$15,946.55
Care of Lots and Graves	1,288.55
Interments, Plants, etc.	7,122.72

Total Receipts \$24,357.82

This amount was credited on the Treasurer's cash book and duly reported to the Auditor.

VALLEY CEMETERY—The financial records of the Valley Cemetery were examined, checked and added and verified by comparison with the books of the City Auditor and Treasurer. The receipts were checked and proved, as follows:

Sale of Lots and Graves	\$54.00
Care of Lots and Graves	652.50
Interments, Plants, etc.	647.00

Total Receipts \$1,353.50

MERRILL YARD—The receipts of this Cemetery were checked and proved as follows:

Interments	\$25.00
Sale of Lots and Graves	17.03

Total Receipts \$42.03

AMOSKEAG CEMETERY—The receipts of the Amoskeag Cemetery were checked and proved. The total amount collected during the year was \$27.00 for interments.

INDEBTEDNESS—The records of the Gross Municipal Debt on Jan. 1st 1920 showed that the City owed \$1,842,000.00 at that time. Records of all loans authorized by the Board of Mayor and Aldermen during the year were examined and verified. All Loans maturing during the same period were checked to the Treasurer's cash, and found to have been duly paid. The entire gross municipal bonded debt was reconciled accordingly to December 31, 1920, as follows:

Gross Bonded Debt Jan. 1, 1920	\$1,842,000.00
Loans issued during year 1920	350,000.00
Debt Matured during year 1920	\$127,000.00
Gross Bonded Debt Dec. 31, 1920	2,065,000.00

\$2,192,000.00 \$2,192,000.00

=====
The Following table exhibits the details of the Gross Municipal Debt on December 31, 1920, as examined and proved:

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Date of Loan	Date Due	Rate of Interest	Purpose of Loan	Original Amount	Present Amount
July 1, 1902	1922	3 1/2 %	Amoskeag Judgment	\$80,000.00	\$80,000.00
April 1, 1905	1925	3 1/2 %	Refunding Loan	50,000.00	50,000.00
April 1, 1907	1927	4 %	Refunding Loan	50,000.00	50,000.00
April 1, 1909	1929	3 1/2 %	Refunding Loan	50,000.00	50,000.00
April 1, 1910	1930	3 1/2 %	Highways & Parks	100,000.00	100,000.00
July 1, 1911	1931	3 1/2 %	Rimmon School	103,000.00	58,000.00
July 1, 1911	1923	4 %	Bridge Construction	60,000.00	15,000.00
July 1, 1912	1932	3 1/2 %	Highways	100,000.00	60,000.00
Sept. 1, 1912	1932	3 1/2 %	Central Fire Station	105,000.00	65,000.00
July 1, 1913	1923	4 %	Cemetery Refund	20,000.00	6,000.00
July 1, 1913	1933	4 %	Kelley Street Bridge	100,000.00	65,000.00
Oct. 1, 1913	1933	4 %	Highways	100,000.00	65,000.00
Nov. 1, 1913	1921	4 %	Water	100,000.00	20,000.00
July 1, 1914	1934	4 %	Highways	100,000.00	70,000.00
March 1, 1915	1935	4 %	Destructor Plant	150,000.00	125,000.00
June 1, 1915	1930	4 %	Hospital Construction	75,000.00	50,000.00
June 1, 1915	1926	4 %	Water	100,000.00	100,000.00
Aug. 1, 1915	1930	4 %	Elm Street Bridge	75,000.00	50,000.00
Aug. 1, 1916	1936	4 %	Highways	100,000.00	80,000.00
Aug. 1, 1916	1936	4 %	Bakersville School	100,000.00	80,000.00
Aug. 1, 1917	1921	3 1/2 %	Motor Fire Apparatus	18,000.00	3,000.00
July 1, 1917	1928	4 %	Cemetery Refund	30,000.00	24,000.00
July 1, 1917	1927	4 %	Highways, etc.	200,000.00	170,000.00
Dec. 1, 1917	1937	4 %	Motor Fire Engine	10,000.00	4,000.00
March 1, 1919	1922	4 %	Highways	300,000.00	275,000.00
Aug. 1, 1920	1940	5 %	School Construction	350,000.00	350,000.00
				\$2,625,000.00	\$2,065,000.00

INTEREST ACCOUNTS—A thorough examination was made of the City's liability for Interest charges during the year 1920, and a proof obtained of the total disbursements, charged to the appropriation for Interest.

The receipts on account of Interest were proved by auditing the Tax Collector's cash book, and by an examination of the Treasurer's cash book, and the statements received from the various banks of deposit with whom the City does business.

The total receipts on account of interest were as follows:

Interest on deferred taxes	\$3,588.57
Interest on Tax Titles redeemed	298.25
Interest on Bank Deposits:	
First National Bank of Manchester	11,385.53
Second National Bank of Boston	99.98
Interest on Investments	2,250.00
Total receipts for Interest	<u>\$17,622.33</u>

The total payments on account of Interest were proved, and found to be as follows:

Interest on Temporary Loans	\$56,460.29
Interest on General City Loans	64,830.00
Interest on Water Loans	5,600.00
Total payments on account of Interest	<u>\$126,890.29</u>

SINKING FUNDS—The City of Manchester had loans outstanding on December 31, 1920 amounting to \$330,000.00, for the payment of which sinking funds have been provided.

The total amount of cash and securities in these funds on Dec. 31, 1920 (including the so-called Water Loan Sinking Fund) was \$259,190.45.

The total amount of cash and securities comprising these funds were personally examined and checked, and found to be correct.

All coupons not matured, were found to be intact, and the securities were found to be in excellent condition, and readily proved.

The income earned by each fund was figured and the cash transactions of the funds during the year were examined and proved.

The following tables show the standing of the sinking Funds on January 1st, 1920, and also on December 31, 1920, and the cash transactions during the year as examined and proved:

	Cash	Securities	Total
On hand Jan. 1, 1920	\$75,356.79	\$166,000.00	\$241,356.79
On hand Dec. 31, 1920	94,190.45	165,000.00	259,190.45

RECEIPTS		PAYMENTS	
Securities matured	\$31,000.00	Securities purchased	\$30,000.00
Income on Securities	5,615.00	Accrued interest on	
Interest on deposits	2,635.99	Securities purchas-	
Appropriation from		ed	83.33
City	9,500.00		
Discount on Securi-			
ties purchased ...	166.00		
Total receipts	\$48,916.99	Total Payments	\$30,083.33
Cash Jan. 1, 1920 ...	75,356.79	Cash Dec. 31, 1920 ..	94,190.45
	\$124,273.78		\$124,273.78
	=====		=====

The following table shows a list of the cash and securities which were personally examined, including the Water Department Fund:

5	City of Boston, Subway Bonds	3½%	.....	\$25,000.00
1	City of Manchester School Note	4½%	.....	10,000.00
1	City of Manchester School Note	4½%	.....	8,000.00
1	City of Manchester Fire Bond	4%	.....	2,000.00
1	City of Manchester Fire Bond	4%	.....	2,000.00
20	City of Manchester School Bonds	5%	.....	20,000.00
73	City of Manchester Municipal Bonds	3½%	.....	73,000.00
25	City of Manchester Refunding Bonds	3½%	.....	25,000.00
	Merrimack River Savings Bank Book 58557		.....	10,969.80
	Mechanic Saving Bank, Bank Book 5811		.....	13,655.97
	Manchester Savings Bank, Bank Book 93112		.....	5,639.23
	Manchester Savings Bank, Bank Book 110686		.....	17,811.60
	Manchester Savings Bank, Bank Book 97968		.....	23,727.80
	Water Department Fund:			
	Merrimack River Savings Bank, Book 70597		.....	22,386.05
	Total of Sinking Funds Dec. 31, 1920		.....	\$259,190.45

TRUST FUNDS—The City of Manchester has numerous Trust Funds, and some Investment Funds; the securities belonging to which were personally examined and accounted for.

The income earned by all trust funds was figured and checked to the cash records of the City Treasurer, who is custodian of all Trust Funds, excepting the Library Trust Funds. The Treasurer of the Carpenter Memorial Library is Custodian of the Trust Funds, the income on which is used for the expenses of the Library.

The only exception to this rule is in the case of the Moody Carrier Library Fund, which is in the possession of the City Treasurer.

These Trust Funds should all be in the custody of one Board of

Trustees, instead of two, as they are now. Chapter 162, Acts of 1915, of the New Hampshire Statutes, is my authority for this statement.

The following tables exhibit a summary of these Trust and Investment Funds, and their value in cash and securities on Dec. 31, 1920 as follows, examined and proved:

LIBRARY TRUST FUNDS

Dean Fund	\$13,879.67
Eliza A. Eaton Fund	4,419.26
Mary A. Elliot Fund	4,964.51
Edwin F. Jones Fund	5,101.78
Michael Prout Fund	8,165.63
Emily A. Smith Fund	5,491.26
Income Account in Merchants National Bank	890.37
<hr/>	
Total of Library Funds	\$42,912.48
<hr/>	

CEMETERY TRUST FUNDS

PINE GROVE CEMETERY PERPETUAL CARE FUNDS

	Principal	Income	Total
On hand Jan. 1, 1920	\$244,272.40	\$20,836.24	\$265,108.64
On hand Dec. 31, 1920	262,833.27	20,823.36	283,656.63

RECEIPTS

PAYMENTS

Perpetual Care Deposits	\$6,021.08	Income withdrawn for Appropriation for Expenses	\$10,159.43
Sale of Lots and Graves	12,540.19	Perpetual Care Funds still in Treasurer's Cash .....	.43
Income on Securities	6,245.00		
Interest on Deposits	3,901.57		
<hr/>		<hr/>	
Total Receipts	\$28,707.84	Total Payments	\$10,159.86
Value Jan. 1, 1920 ..	265,108.64	Value Dec. 31, 1920 .	283,656.62
<hr/>		<hr/>	
\$293,816.48		\$293,816.48	
<hr/>		<hr/>	

Securities belonging to the Funds, as personally examined:

3	City of Manchester, Notes	\$47,300.00
17	City of Manchester, Cemetery Bonds	17,000.00
54	City of Manchester, Water Bonds	54,000.00
4	City of Manchester, Municipal Bonds	4,000.00
9	City of Manchester, Hospital Bonds	9,000.00

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1	City of Manchester, Fire Bond	\$3,000.00
7	Liberty Bonds, Second Issue 4½%	35,000.00
20	Liberty Bonds, Fourth Issue 4¼%	20,000.00
	Hillsborough Savings Bank, Book 16073	1,497.42
	Mechanics Savings Bank, Book 3413	7,770.33
	Mechanics Savings Bank, Book 4522	3,415.00
	Mechanics Savings Bank, Book 4407	12,425.58
	Merrimack Savings Bank, Book 57755	40,108.05
	Manchester Savings Bank, Book 50420	29,140.25
<hr/>		
Total Value Cemetery Funds Dec. 31, 1920		\$283,656.63

VALLEY CEMETERY PERPETUAL CARE FUNDS

	Principal	Income	Total
On hand Jan. 1, 1920	\$50,232.87	\$13,991.37	\$64,224.24
On hand Dec. 31, 1920	51,046.87	15,517.07	66,563.94

RECEIPTS

Perpetual Care De-	
posits	\$814.00
Income on Securities	1,557.50
Interest on Deposits	968.20

PAYMENTS

Income withdrawn for	
Appropriation	\$1,000.00

Total Receipts	\$3,339.70	Total Payments	\$1,000.00
Value Jan. 1, 1920 ..	64,224.24	Value Dec. 31, 1920 .	66,563.94
<hr/>		<hr/>	
\$67,563.94		\$67,563.94	
=====		=====	

List of Securities, as personally examined Dec. 31, 1920:

13	City of Manchester, Cemetery Bonds	\$13,000.00
10	City of Manchester, Hospital Bonds	10,000.00
1	City of Manchester, Note	6,000.00
3	Liberty Bonds, Second Issue	15,000.00
	Hillsborough Co. Savings Bank Book 16072	641.75
	Amoskeag Savings Bank Book 68808	7,511.51
	Mechanics Savings Bank Book 5569	14,410.68

Total value Valley Cemetery Funds Dec. 31, 1920 \$66,563.94

PISCATAQUOG CEMETERY PERPETUAL CARE FUNDS

	Principal	Income	Total
On hand January 1, 1920	\$6,003.32	\$1,551.15	\$7,554.47
On hand Dec. 31, 1920	6,768.32	1,859.78	8,628.10

RECEIPTS		PAYMENTS	
Perpetual Care Deposits	\$765.00	No Payments	
Interest on Deposits	308.63		
Total Receipts	\$1,073.63		
Value Jan. 1, 1920 ..	7,554.47	Value Dec. 31, 1920 .	\$8,628.10
	<u>\$8,628.10</u>		<u>\$8,628.10</u>
	=====		=====

List of Securities, as personally examined, as of Dec. 31, 1920:

Amoskeag Savings Bank, Book 126852	\$43.28
Amoskeag Savings Bank, Book 126854	6,138.96
Amoskeag Savings Bank, Book 126851	1,275.64
Amoskeag Savings Bank, Book 126853	1,170.22
Total Value Dec. 31, 1920	<u>\$8,628.10</u>

MERRILL YARD CEMETERY PERPETUAL CARE FUNDS

	Principal	Income	Total
On hand Jan. 1, 1920	\$2,087.89	\$736.97	\$2,824.86
On hand Dec. 31, 1920	2,087.89	785.83	2,873.72
Income earned on Securities Jan. 1 to Dec. 31, 1920			\$113.86
Income withdrawn for appropriation Jan. 1 to Dec. 31, 1920 ..			65.00
			<u>\$48.86</u>

INCREASE OF FUND DURING YEAR

List of Securities, as examined:

1. City of Manchester Hospital Bond	\$1,000.00
Amoskeag Savings Bank, Book 69517	1,873.72
Total value December 31, 1920	<u>\$2,873.72</u>
	=====

PRIVATE CEMETERY TRUST FUNDS

Lucy Hodge, Pine Grove Funds—	
Manchester Savings Bank, Book 115,190	\$207.35
Barton and Hill Pine Grove Funds—	
Manchester Savings Bank, Book 115154	1,336.84
Emily E. Kiley, Pine Grove Funds—	
Mechanics Savings Bank, Book 7815	2,550.57
May F. Nichols, Pine Grove Funds—	
Manchester Savings Bank, Book 113370	531.67
Oliver Gould, Pine Grove Funds—	
Manchester Savings Bank, Book 94650	500.00
E. W. Harrington, Valley Funds—	
Manchester Savings Bank, Book 108743	2,348.03

Gale Fund, Income Account—

Amoskeag Savings Bank, Book 34108	289.37
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Hannah A. Currier Valley Fund—

Merrimack River Savings Bank, Book 42740	650.73
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Edith F. Stark, Pine Grove Fund—

Amoskeag Savings Bank, Book 122381	1,165.50
--	----------

Total value Private Cemetery Funds, Dec. 31, 1920	\$9,580.06
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MOODY CURRIER LIBRARY TRUST FUNDS

This fund is in the possession of the City Treasurer, is invested in the Amoskeag Savings Bank Book 123865, and the value of same on December 31, 1920 as examined, was \$5,000.00.

In my report of the audits covering the years from 1912 to the year 1920 I have stated that under the Will of the late Ex-Mayor John Hosley, there had been a Trust Fund, amounting to \$5,000.00 (in the year 1912) left to the City; the income on which was to be expended by the Trustees of the City Library, for the purchase of Non Sectarian Newspapers and Magazines.

This fund, since 1912, has been in the possession of Ex-Mayor Charles C. Hayes, although the Will expressly states that this money shall be paid over to the Treasurer of the City Library on the death of Mrs. Marion J. Parsons, which occurred in 1912, the money is still in the possession of Mr. Hayes.

My opinion is that the City should take measures to collect this fund and place it where it belongs, at once.

CONCLUSION—The audit of the 1920 accounts has shown quite an improvement in the records of the various departments.

Accurate information is readily obtainable at the office of the City Auditor. This system of accounting contains automatic proof of all financial transactions, and if all departments will co-operate with the offices of the Auditor and Treasurer, there is no reason why all errors cannot be traced and corrected.

The appropriations accounts are easily checked and proved, but it is a difficult task to prove the receipts of all departments, without an excellent accounting system.

It is most important that the City should safeguard its assets, in the form of Accounts Receivable, whether they consist of taxes or departmental bills.

The appended Balance Sheet, made from audited figures, shows the true financial condition of the City, on December 31, 1920, including both its revenue and non-revenue assets and liabilities.

I wish to express my appreciation for the many courtesies extended during the progress of the audit.

Respectfully submitted,

EVERETT E. TARBOX.

CITY OF MANCHESTER
BALANCE SHEET—JANUARY 1, 1921
REVENUE

ASSET ACCOUNTS

Accounts Receivable:	
Taxes, 1911	\$9,916.19
Taxes, 1912	6,523.39
Taxes, 1913	4,933.91
Taxes, 1914	6,617.58
Taxes, 1915	5,607.20
Taxes, 1916	6,665.60
Taxes, 1917	8,124.13
Taxes, 1918	5,025.78
Taxes, 1919	7,987.42
Taxes, 1920	153,822.67
Tax Titles (Purchased by City)	\$215,223.87
Tax Deeds (City Possessions)	1,887.30
	352.14
Departmental Bills:—	
Health	\$8,086.70
Public Works	3,231.21
Schools	140.75
Buildings	15.00
Pine Grove Cemetery	248.73
Water Rates	11,722.39
Revenue Deficit	1,363.88
	146,050.37
	<u>\$376,599.95</u>

LIABILITY ACCOUNTS

Non-Revenue Cash, used for Revenue Purposes	\$58,996.62
Current Debts:	
Temporary Tax Loans	268,000.00
Appropriation Balances:—	
Rock Rimmon Park	\$2,050.20
Charity, Special	150.00
Water	30,013.30
Interest	120.00
Maturing Debt	2,000.00
Sinking Funds	9,500.00
	<u>\$43,833.50</u>
Less Overdrafts:—	
Fuel	\$1,431.67
Pine Grove Cemetery	2,669.06
	<u>4,100.73</u>
Cemetery Trust Funds	39,732.77
Tailings	7,633.08
Water Revenue (Reserved for Appropriation) .	873.60
	1,363.88
	<u>\$376,599.95</u>

NON-REVENUE GENERAL

Cash, in Banks and Offices	\$61,701.71	
Loans Authorized	930,000.00	
Discount on Loans Issued	6,615.00	
Appropriation Balances:—		
Bridge Construction	\$520,000.00	
Cemetery Brook Culvert	25,000.00	
Sewer Construction	50,423.03	
Sewerage Plans	12,114.23	
New Highways	5,694.65	
Motor Fire Apparatus	1,135.02	
Contagious Hospital	744.46	
School Construction	351,440.11	
Youngsville School	35,000.00	
	<u>\$1,001,551.50</u>	
Less Overdrafts:—		
Fire Alarm System	\$301.70	
Bakersville School	2,933.09	
	<u>3,234.79</u>	
	<u>\$998,316.71</u>	

INDEBTEDNESS

Sinking Funds (Cash and Securities)	\$259,190.45	
Net Bonded Debt	1,805,809.55	
Bonded Debt (With Sinking Funds):		
Municipal Loan of 1902-1909 .	\$230,000.00	
Improvement Loan of 1910 ...	100,000.00	
	<u>\$330,000.00</u>	
Bonded Debt (Serial Loans):		
Fire Loans	\$76,750.00	
Health Loans	54,750.00	
Sewer Loans	259,333.00	
Highway Loans	652,834.00	
School Loans	541,333.00	
Water Loans	120,000.00	
Cemetery Loans	30,000.00	
	<u>1,735,000.00</u>	
	<u>\$2,065,000.00</u>	

CITY OF MANCHESTER
BALANCE SHEET JANUARY 1, 1921.
NON-REVENUE
TRUST

ASSET ACCOUNTS		LIABILITY ACCOUNTS	
Trust Funds:—		Trust Funds:—	
Cash and Securities	\$419,214.93	Library Funds:	
		Dean Fund	13,879.67
		Mary A. Eliot, Fund	4,964.51
		Eliza A. Eaton, Fund	4,419.26
		Emily A. Smith, Fund	5,491.26
		Michael Prout, Fund	8,165.63
		Moody Currier, Fund	5,000.00
		Edwin Jones, Fund	5,101.78
		Income Account	890.37
			<u>\$47,912.48</u>
		Cemetery Funds:	
		Pine Grove, Perpetual Care ..	283,656.63
		Valley, Perpetual Care ...	66,563.94
		Piscataquog, Perpet. Care ..	8,628.10
		Merrill, Perpetual Care	2,873.72
		Oliver Gould, Pine Grove	500.00
		Emily E. Killey, Pine Grove ..	2,550.57
		May F. Nichols, Pine Grove ..	581.67
		Edith F. Stark, Pine Grove ..	1,165.50
		Barton & Hill, Pine Grove ..	1,336.84
		Lucy Hodge, Pine Grove ..	207.35
		Hannah Currier, Valley ..	650.73
		E. W. Harrington, Valley ..	2,348.03
		Gale Fund, Income Account ..	289.37
			<u>371,302.45</u>
			<u>\$419,214.93</u>
			<u>\$419,214.93</u>

SEVENTY-SIXTH
ANNUAL REPORT
OF THE
Receipts and Expenditures
OF THE
CITY of MANCHESTER
NEW HAMPSHIRE
FOR THE YEAR ENDING
DECEMBER 31, 1921
TOGETHER WITH
Other Annual Reports and Papers Relating
to the Affairs of the City



MANCHESTER, N. H.
Printed by The National Press
1922

MANCHESTER CITY GOVERNMENT

1921

Mayor

MOISE VERRETTE Office, City Hall
Residence, 253 Spruce Street

Chosen at election in December, 1919. Salary, \$3,000 per annum,
payable semi-monthly.

Mayor's Secretary

Virgile M. Verrette Office, City Hall
Residence, 416 Maple Street

Salary, \$1,500.

Aldermen

- Ward 1. Edward C. Smith, 900 Union street.
 - Ward 2. Albert L. Clough, 181 Walnut street.
 - Ward 3. George C. Vail, 596 Belmont street.
 - Ward 4. Charles A. Allen, 585 Belmont street.
 - Ward 5. Francis X. Carroll, 174 Green street.
 - Ward 6. John Dana French, 132 Massabesic street.
 - Ward 7. Michael T. Sullivan, 406 Cedar street.
 - Ward 8. William O. Corbin, 443 Holly avenue.
 - Ward 9. Charles F. Read, 48 Water street.
 - Ward 10. William N. Brown, 653 South Main street.
 - Ward 11. John L. Barry, 50 Conant street.
 - Ward 12. Joseph Alphonse Hebert, 350 Bartlett street.
 - Ward 13. Gedeon Lariviere, 80 Reed street.
-

Board of Aldermen*

STANDING COMMITTEES

*First named, Chairman.

Accounts. Aldermen Barry, Hebert, Smith.

Bills on Second Reading. Aldermen Larivière, Barry, Brown.

Cemeteries. Aldermen Read, Clough, Allen, French, Vail.

City Planning. Aldermen Hebert, Sullivan, Allen.

Claims. Aldermen Carroll, Hebert, French.

Enrollment. Aldermen Brown, Sullivan, Vail.

Finance. The Mayor, Aldermen Corbin, Read, Barry, Carroll, Larivière, Smith, Vail.

Fire Department. Aldermen Corbin, Brown, Larivière.

Health and Charities. Aldermen Sullivan, Smith, Hebert.

Lands and Buildings. Aldermen Read, Corbin, Larivière.

Licenses. Aldermen Corbin, Read, Barry.

Lighting Streets. Aldermen Barry, Corbin, Read.

Parks and Playgrounds. Aldermen Hebert, Carroll, Clough.

Public Safety. Aldermen Sullivan, Carroll, French.

Schools. Aldermen Carroll, Vail, Sullivan.

Streets and Sewers. Aldermen Larivière, Brown, Hebert.

Special Joint Committee on School Buildings. Aldermen Read, Carroll, Allen, Brown, Larivière.

City Auditor

Paul H. Boire Office, City Hall
Residence, 407 Highland street. Salary, \$2,500.

Clerk

Lillian M. Goulet.

City Treasurer

Alliston L. Partridge Office, City Hall
Residence, 325 Walnut street. Salary, \$2,500.

Clerk

*Mrs Gertrude S. Driscoll Jennie T. Fleming

*Deceased, succeeded by Jennie T. Fleming.

Collector of Taxes

Emile P. Hebert Office, City Hall
Residence, 91 Youville street. Salary, \$2,500.

Clerk

Laura Y. Martel

CITY OFFICERS

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Deputy Collectors of Taxes

Albert J. Giguere

Claude K. Kidder

John B. Cullity

Assessors

Joseph O. Tremblay, chairman. Term expires January, 1927.

William P. Farmer. Term expires January, 1925.

Joseph H. Geisel. Term expires January, 1923.

Salary, \$2,300.

Office, City Hall.

Clerks

Arthur W. Rowell

Harry J. Briggs

City Solicitor

*Thomas H. Madigan, Jr. Office, 20 Hanover street

John S. Hurley Office, Amoskeag Bank Building

Salary, \$1,600.

*Resigned, and John S. Hurley elected to fill vacancy.

City Clerk

William J. O'Brien Office, City Hall

Residence, 789 Beech street.

Salary, \$3,000.

Also clerk of all committees of the board of aldermen.

Clerks

Frances Burke

Josephine Miville

Rose Kennedy

City Messenger

Roger J. Gorman Office, City Hall

Residence, 311 Summer street.

Salary, \$1,400.

Superintendent of Public Buildings

Created by Chapter 284 of the Session Laws of 1911. Elected in the month of April by board of Aldermen for a term of four years. Salary, \$2,700.

James A. Rogers. Term expires April, 1923 Office, City Hall

Inspector of Buildings

Jean B. Lariviere

Inspector of Plumbing

John. J. Connor

Inspector of Petroleum

Herman Fischer

Paid by fee, $\frac{1}{4}$ of one per cent per gallon.

Registrars of Voters

Alfred Forant, chairman. Term expires April, 1923.

Walter P. Mullen. Term expires April, 1922.

*George O. West, clerk. Term expires April, 1921.

*Re-elected.

Police Commissioners

Frank W. Sargeant, chairman. Term expires September, 1923.

*Louis A. Dozois, clerk. Term expires September, 1921.

Charles D. Barnard. Term expires September, 1922.

Appointed by the Governor for a term of three years.

*Re-elected.

Chief of Police

Michael J. Healy Office at Police Station
Salary, \$4,500. Residence, 304 Central street.

Appointed by Commissioners.

CITY OFFICERS

7

Captains

James J. Hampston

Charles R. Healy

Salary, \$2,400.

Lieutenant

John J. Lynch. Salary, \$5.75 per day.

Sergeants

William F. Foye. Salary \$5.50 per day.

Martin W. Rourke. Salary \$5.50 per day.

Thos. E. Manning. Salary \$5.50 per day.

John F. O'Malley. Salary \$5.50 per day.

Michael J. Whalen. Salary, \$5.50 per day.

David Serette. Salary, \$5.50 per day.

Inspectors

William M. Moher. Salary \$5.50 per day.

Joseph J. Gorey. Salary \$5.50 per day.

Martin E. Sullivan. Salary \$5.50 per day.

Electrician

Edward H. McQuaid. Salary \$5.50 per day.

Head Chauffeur

Sherman J. Hadlock. Salary, \$5.50 per day.

Clerk and Stenographer

John F. Griffin. Salary \$5.50 per day.

Municipal Court

Charles A. Perkins, Justice.

Arthur S. Healy, Associate Justice.

Thomas J. Bois, Clerk and Probation Officer.

Fire Commissioners

William B. Burpee, chairman. Term expires April, 1923.

*Joseph S. Flynn. Term expires April, 1921.

Joseph E. Lachance, clerk. Term expires April, 1922.

One member appointed by the Mayor annually, for a term of three years.

*Re-elected.

Chief Engineer

Charles H. French Office, Central Station, Vine street
Salary, \$3,200. Residence, 94 Ashland street

Deputy Chief Engineers

Edwin W. Merrill

Arthur J. Provost

Clerk

Tom R. Kellogg

Superintendent of Fire Alarm Telegraph

John E. Rogers

Elected by Board of Fire Engineers.

Sealer of Weights and Measures

Edward F. Kean Office, City Hall
Residence, 355 Laurel street. Salary, \$2,100.

Board of Health

One member appointed by the mayor annually in the month of January. Salary, \$200 each per annum. Office, Court House, West Merrimack street, corner Franklin street.

Maurice Watson, M. D., chairman. Term expires February 1, 1923.

Michael J. Sullivan. Term expires February 1, 1922.

*Emile D. Miville, M. D. Term expires February 1, 1921.

*Re-elected.

Office Clerk

Louise Freeman

Health Officers

Carl O. Seaman

*Dr. Howard A. Streeter

*Appointed Health Officer in June.

CITY OFFICERS

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Inspectors

William B. Blake, Sanitary.
John F. Looney, Sanitary.
A. J. Parent, Market.
Carl O. Seaman, Milk.
George T. Sheehan, Medical.

Board of Examiners of Plumbing

*Michael F. Sullivan, chairman. Term expires November 1, 1921.
Director Daniel F. Cronin, clerk, *ex-officio*.
Edward C. Corey. Term expires November 1, 1922.
Appointed by Mayor.

*Re-elected.

City Physician

Gustave Lafontaine Office, 1152 Elm street
Residence, 635 Maple street. Salary, \$1,800.

DEPARTMENT OF PUBLIC WORKS

Commissioners

Moïse Verrette, Mayor.
John P. Kirby, clerk. Term expires April, 1921.
Cyprien J. Belanger. Term expires April, 1922.
One member annually appointed by mayor and confirmed by board
of mayor and aldermen for a term of three years.

Director of Public Works

Michael F. Shea Office, City Hall
Salary, \$4,000. Residence, 279 Grove street.
Elected by the Commissioners of Public Works.

Superintendents

Jeremiah Shea, Street Cleaning James Kendrigan, Sewers

*DEPARTMENT OF HIGHWAYS

Commissioners

Moïse Verrette, Mayor.
James A. Wellman, chairman. Term expires April, 1922.
Leonard J. Farrell. Term expires April, 1922.
Joseph Quirin. Term expires April, 1922.

*Created in April to replace Department of Public Works.

Commissioners appointed by Governor.

Surveyor

Daniel F. Cronin

Superintendent

James Kendrigan

Office Clerks

H. H. Clement

F. W. Bodwell

Assistant Engineers

G. W. Wales

J. J. McAllister, Jr.

M. D. Kearney

F. X. Sheehan

Clerk

Alfred T. Dodge

Commissioner of Charities

Thomas J. Quirk Office, City Hall
 Salary, \$2,100. Residence, 264 Pearl street

Clerk

Josephine F. Beaudet

School Committee

Chosen at the election in December, 1919, the mayor member, *ex-officio*. The board of school committee choose the clerk of the board, the superintendent of public instruction, the truant officers, and the teachers in the public schools, and determine their salaries. They have charge of the purchase of free text-books and other supplies and are limited by the appropriations of the city councils. The salary of the committee is \$25 each per year.

Moise Verrette, Mayor, *ex-officio*, chairman.

Ward 1. George A. Dickey, 1052 Union street.

Ward 2. Edward H. Chadbourne, 87 Russell street.

Ward 3. L. Ashton Thorp, 445 Lowell street.

Ward 4. John F. Holmes, 567 Hanover street.

Ward 5. William F. Glancy, 214 Bell street.

Ward 6. George Waldo Browne, 329 Massabesic street.

Ward 7. Francis J. Hurley, 263 Green street.

Ward 8. Edward D. Healy, 97 Taylor street.

Ward 9. Timothy C. Cronin, 74 Spring street.

Ward 10. Ned T. Wallace, 109 Riddle street.
 Ward 11. Daniel A. McDonnell, 5 Parker avenue.
 Ward 12. Endee C. Noury, 418 Notre-Dame avenue.
 Ward 13. François J. Houlne, 434 Notre-Dame avenue.
 George A. Dickey, vice-chairman of the board.
 Charles H. Martel, clerk of the board, 261 Orange street.

Superintendent of Schools

Herbert F. Taylor Office, City Hall
 Salary, \$4,000. Residence, 1041 Union street.

Clerk

Frances Abbott

Truant Officers

T. J. Fellows	*Harry J. Woods	Edward D. Healy
Salary, \$1,800 each.		

*Deceased, and Edward D. Healy elected to fill vacancy.

Clerk

Alexander J. Demers

Trustees of Carpenter Memorial Library

(Law of 1854, chapter 1588. See contract with Manchester Athenaeum, printed on pages 107 and 108 of City Report for fiscal year ending January 31, 1855.) Board of seven trustees, one of which is elected by aldermen and board of trustees in joint convention in September annually. Term of service, seven years, no salary. Two additional trustees, mayor and president of common council, *ex-officio*.

Wilfrid J. Lessard, 299 Merrimack street. Term expires October 1, 1922.

*Henry W. Boutwell, 587 Union street. Term expires October 1, 1925.

Allan M. Wilson, 18 Clarke street. Term expires October 1, 1925.

John J. Holland, 39 Carpenter street. Term expires October 1, 1926.

Walter M. Parker, 1883 Elm street. Term expires October 1, 1927.

*Deceased, and Allan M. Wilson elected to fill vacancy.

†Herman F. Straw, 607 Chestnut street. Term expires October 1, 1921.

Frank P. Carpenter, Elm corner West North street. Term expires October 1, 1923.

William P. Farmer, Candia Road. Term expires October 1, 1924.

Moise Verrette, Mayor, *ex-officio*.

† Re-elected.

Carpenter Memorial Library

Pine street between Concord and Amherst streets, facing Victory Park. Open from 9 a. m. to 9 p. m. Sundays, 1.30 p. m. to 6 p. m.

Librarian

F. Mabel Winchell. Residence, 593 Union street. Salary, \$1,800.

Elected by the trustees of library.

Water Commissioners

Office at Court House, corner Franklin and West Merrimack streets. Telephone at office and pumping station.

Moise Verrette, Mayor, *ex-officio*.

Charles M. Floyd, chairman. Term expires January, 1926.

J. Brodie Smith. Term expires January, 1925.

Edgar J. Knowlton, clerk. Term expires January, 1922.

Walter G. Africa. Term expires January, 1923.

Gedeon Lariviere. Term expires January, 1924.

Benjamin F. Worcester. Term expires January, 1927.

Edgar J. Knowlton, clerk of the board of water commissioners.

Office, Court House, Franklin street. Chosen by water commissioners annually.

Superintendent of Water Works

James H. Mendell	Office, Court House, Franklin street
Salary, \$4,500.	Residence, 1019 Union street

Salary, \$4,500. Residence, 1019 Union street

Chosen by water commissioners annually.

Water Registrar

F. E. Pettigrew Office, Court House, Franklin street

Engineer at Old Pumping Station

Frank A. Dill

Engineer at New Pumping Station

Samuel McDonald

City Weigher

John A. Kane Office, City Scales, Franklin street
Salary, \$1,200.

All fees for weighing returned monthly to city treasurer with sworn statement.

Trustees of Cemeteries

Two trustees elected by board of aldermen in January, annually, for the term of four years. Sub-trustees appointed by board of trustees.

Frank C. Livingston. Term expires January, 1925.

Johann A. Graf. Term expires January, 1925.

Albert A. Smith. Term expires January, 1922.

George W. Cheney. Term expires January, 1922.

*William H. Maxwell. Term expires January, 1923.

C. H. Gile. Term expires January, 1923.

Judge Robert J. Peaslee. Term expires January, 1924.

Harrie M. Young. Term expires January, 1924.

Mrs. Emma Hanscom. Term expires January, 1923.

Sub-Trustees of Cemeteries**PINE GROVE CEMETERY**

Alderman Charles F. Read, chairman; Alderman George C. Vail, Mr. Johann A. Graf, Mr. Harrie M. Young, Judge Robert J. Peaslee.

VALLEY CEMETERY

Alderman John D. French, chairman; Alderman Charles A. Allen, Mr. Frank C. Livingston, Mr. Albert A. Smith, Mr. George W. Cheney.

AMOSKEAG CEMETERY

Alderman Albert L. Clough, chairman; *William H. Maxwell, Mrs. Emma Hanscom, Charles H. Giles.

*Resigned, and Mrs. Emma Hanscom elected to fill vacancy.

Trustees of Cemetery Funds

Elected by the board of mayor and aldermen in the month of September for a term of ten years.

Norwin S. Bean, clerk. Term expires January, 1930.

Charles H. Anderson. Term expires January, 1925.

Moise Verrette, Mayor, *ex-officio*, chairman.

Alliston L. Partridge, Treasurer.

Superintendent of Pine Grove Cemetery

John H. Erskine Office and residence at the cemetery

Superintendent of Valley Cemetery

H. A. Webb—Office at the cemetery; residence, 383 Amherst street.

Superintendent of Amoskeag Cemetery

George C. Harwood Residence, Amoskeag

Sinking Fund Commissioners

Moise Verrette, Mayor, Chairman.

Alliston L. Partridge, Clerk and Treasurer.

Charles M. Floyd.

Selectmen

Salary, \$50 each, payable in December of each year, in equal payments.

WARD 1

Charles R. Bodwell

Arthur W. Chase

Joseph H. Laflamme

WARD 2

Alfred Anderson

Thomas J. Bois

Lewis E. Farwell

CITY OFFICERS

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WARD 3

Daniel H. Carr

John A. Friborg

Amedee Beliveau

WARD 4

Herman B. Neal

Alexis F. Bisson

Frederick N. Walker

WARD 5

John F. Kelley

Peter J. Magan

John C. OBrien

WARD 6

Robert Bunton

Steven E. Thibeault

Carl S. Youngquist

WARD 7

Jeremiah J. Healy, Jr.

Adelard Pepin

Bernard McLaughlin

WARD 8

Thomas J. Harvey

Darius Bouchard

Harold V. Young

WARD 9

Frank B. Lamb

John P. Mullen

WARD 10

William S. Buffington

Fred E. Dow

WARD 11

Frank H. Caldwell

Ellsworth Roukey

Alexander McCabe

WARD 12

Arthur St. Germain

Louis Gauthier

Antonia Millette

WARD 13

Elaſe Gagnon

Timothy Warren

Pierre Gauthier

Moderators

Ward 1.	Edward C. Smith.
Ward 2.	Harry T. Lord.
Ward 3.	William E. Felch.
Ward 4.	Albert E. Blanchard.
Ward 5.	Martin E. Sullivan. Joseph P. Kenney.
Ward 6.	Andrew B. Bunton. James B. Balloch.
Ward 7.	John A. Connolly.
Ward 8.	John D. Sullivan.
Ward 9.	Herbert E. Richardson. Charles J. Abbott.
Ward 10.	Eben E. Whedon. George W. Cheney.
Ward 11.	Charles J. McLaughlin. Thomas J. Kane.
Ward 12.	Joseph A. Montplaisir. Joseph A. Hebert.
Ward 13.	Gedeon Lariviere.

Salary, \$40 each, payable in December of each year, in equal payments.

Ward Clerks

Ward 1.	Frederick S. Nutting.
Ward 2.	Darwin J. Forsaith.
Ward 3.	George W. Prescott.
Ward 4.	Henry A. Worthen.
Ward 5.	Edward J. Ivers.
Ward 6.	Fred D. Pierce.
Ward 7.	James E. Hines.
Ward 8.	Edward D. Healy.
Ward 9.	Timothy C. Cronin.
Ward 10.	Alfred J. Dionne.
Ward 11.	Henry R. Blais.
Ward 12.	Edward Rajotte.
Ward 13.	J. Arthur Dionne.

Salary, \$60 each, payable in December of each year, in equal payments.

REPORT OF THE CITY AUDITOR

REPORT OF THE CITY AUDITOR

STATEMENT OF THE RECEIPTS AND EXPENDITURES OF THE CITY OF MANCHESTER, N. H., FOR THE YEAR, 1921.

RECEIPTS

TAXES

Received from:

Current year poll taxes	\$158,002.50
Current year property taxes	2,352,416.74
Previous years poll taxes	7,556.68
Previous years property taxes	122,463.26
State:	
Savings Bank	116,951.99
Railroads	74,724.25
Insurance	6,024.75
Tax Title Redemptions	3,344.73
	<hr/>
	\$2,841,484.90

LICENSES

Received from:

Dog	\$2,270.20
Amusement	2,799.50
Pool, Billiards, etc.	2,242.42
Milk	474.50
Junk	175.00
Plumbers	32.00
All Other	1,266.71
	<hr/>
	\$9,260.33

PERMITS

Received from:

Marriage	\$681.00
Sewer	1,066.29
Automobile	53,482.42
Liquor	18.00
	<hr/>
	\$55,247.71

FINES AND FORFEITS

Received from:

Municipal Court	\$18,796.40
	<hr/>
	\$18,796.40

GRANTS AND GIFTS

Received from:

U. S. Government:

Vocational School \$7,559.17

\$7,559.17

GENERAL GOVERNMENT

Received from:

Tax Collector:

Costs of Tax Collections \$2,740.50

Costs of Tax Titles Redeemed 60.90

City Hall:

Commission on Telephone Booth 6.53

\$2,807.93

PROTECTION OF PERSONS AND PROPERTY

Received from:

Fire Department (Miscellaneous) \$96.91

\$96.91

HEALTH AND SANITATION

Received from:

Board of Patients at Hospital \$1,311.75

Public Comfort Station 656.33

\$1,968.08

HIGHWAYS

Received from:

Streets \$1,302.79

T. E. & S. (Sale of material) 2,418.30

\$3,721.09

EDUCATION

Received from:

Tuition \$2,085.00

Sale of books, etc. 200.00

Evening Schools 323.00

\$2,608.00

LIBRARIES

Received from:

Carpenter Memorial Library:

Fines and sales \$834.29

Miscellaneous 77.72

\$912.01

REPORT OF THE CITY AUDITOR

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RECREATION

Received from:

Sale of wood, etc	\$255.50
Rent	180.00

\$435.50

UNCLASSIFIED

Received from:

Building Department:	
Sale of counter	\$15.00
Cigar Makers' Union	19.07

Town of Auburn:

Quit claim deed	1.00
Profit from coal sales 1918	255.50
Lands and Buildings Committee:	
Land to Louise Jackson	466.35
City Farm:	
Miscellaneous sales	152.50
Municipal Gardens:	
Fees for Lots	1,008.00
Engineers:	
Directory Maps	65.00

\$1,982.42

PUBLIC SERVICE ENTERPRISES

Water Department

Received from:

Water	\$169,029.29
Sinking Fund Transfer	23,022.93
Boston & Maine Refund	13.69

\$192,065.91

OTHER ENTERPRISES

Received from:

Public Scales	\$419.60
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\$419.60

CEMETERIES

Received from:

Pine Grove:	
Sale of Lots and Graves	\$10,222.02
Care of Lots and Graves	3,113.76
Interments, plants, etc.	5,448.83
Valley:	
Care of Lots and Graves	578.25
Interments, plants, etc.	1,220.80
Merrill:	
Care of Lots and Graves	6.00
Amoskeag:	
Burials	47.00

\$20,636.66

ANNUAL OFFICIAL REPORT

INTEREST

Received from:

Bank Deposits	\$11,306.78	
Deferred Taxes	3,695.22	
Investments (Suncook R. R.)	375.00	
Costs of Tax Titles Redeemed	215.29	
	<hr/>	\$15,592.29

MUNICIPAL INDEBTEDNESS

Received from:

Temporary Revenue Loans	\$2,300,000.00	
General Loans (Bond Issue)	1,355,853.00	
Premiums	26.00	
	<hr/>	\$3,655,879.00

TRUST FUNDS

Received from:

Pine Grove Perpetual Care Fund	\$6,871.34	
Valley Perpetual Care Fund	975.00	
Piscataquog Perpetual Care Fund	352.50	
Income from Pine Grove Funds	839.65	
Income from Valley Funds	650.00	
Income from Library Funds	210.96	
John Hosley Fund (Library)	6,598.76	
	<hr/>	\$16,498.21

REFUNDS

Received from:

Appropriation overdrafts:

City Clerk	\$4.75	
Police	2.75	
Health	95.71	
Charities	53.75	
Schools	108.44	
Parks	17.50	
Accrued Interest	10,035.83	
	<hr/>	\$10,318.73

Total Receipts	\$6,858,290.85	
Cash on hand January 1, 1921	2,705.09	
	<hr/>	\$6,860,995.94
	<hr/>	=====

REPORT OF THE CITY AUDITOR

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EXPENDITURES

GENERAL GOVERNMENT

Mayor, Salaries	\$5,873.34
Other Expenses	174.42
Incidentals	150.00
Aldermen, Salaries	2,600.00
Other Expenses	266.98
Auditor, Salaries	3,800.00
Other Expenses	177.88
Treasurer, Salaries	3,987.00
Other Expenses	614.96
Tax Collector, Salaries	10,267.50
Other Expenses	2,825.00
Assessors, Salaries	15,796.88
Other Expenses	2,617.58
Finance Commission, Other Expenses	41.25
Law, Salary	1,577.62
Other Expenses	223.41
City Clerk, Salaries	7,025.00
Other Expenses	1,327.70
City Messenger, Salary	1,400.00
Other Expenses	110.58
Engineers, Salaries	8,371.57
Other Expenses	625.27
Sup't of Buildings, Salaries	10,489.76
Other Expenses	1,790.34
Board of Registration, Salaries	2,261.32
Other Expenses	1,835.31
Election Officials, Salaries	2,665.00
Other Expenses	1,948.18
City Hall, Salaries	3,722.00
Other Expenses	3,027.56
Old Court House, Salaries	2,700.00
Other Expenses	1,152.89
Care of City Clocks	406.65
	<hr/>
	\$101,852.95

PROTECTION OF PERSONS AND PROPERTY

Police Commission, Payroll	\$163,505.95
Other Expenses	9,282.13
Pensions	1,507.25
Police Station, Payroll	2,737.50
Other Expenses	3,138.21

Municipal Court, Salaries	3,300.00	
Fire Department, Payroll	194,363.24	
Pensions	2,867.16	
Other Expenses	35,364.66	
Call Members, Salaries	12,758.40	
Guard Duty	69.00	
Fire Alarm Telegraph, Salaries	11,169.34	
Other Expenses	2,229.68	
Drill Tower, Other Expenses	5,019.24	
Motor Fire Apparatus, Other Expenses	13,187.39	
Sealer of Weights and Measures, Salary	2,100.00	
Other Expenses	87.63	
		<hr/>
		\$462,686.78

HEALTH AND SANITATION

General Administration, Payroll	\$31,519.95	
Other Expenses	8,932.84	
City Hospital, Payroll	15,073.01	
Other Expenses	17,838.15	
Vital Statistics, Payroll	1,062.25	
Other Expenses	118.25	
City Physician, Salary	1,800.00	
Other Expenses	15.72	
Public Comfort Station, Payroll	4,992.00	
Other Expenses	1,240.56	
Board of Examiners of Plumbers, Expenses ...	45.52	
		<hr/>
		\$82,638.25

HIGHWAYS

General Administration, Salaries	\$10,374.81	
Other Expenses	7,030.76	
Highway Maintenance, Payroll	60,859.75	
Other Expenses	43,256.29	
Sewer Maintenance, Payroll	12,349.42	
Other Expenses	8.57	
Sewers New, Payroll	37,923.00	
Other Expenses	4,179.07	
Street Cleaning, Payroll	108,497.72	
Kelley Street Sewer, Payroll	7,036.52	
Other Expenses	12,132.49	
Highways New, Payroll	45,337.76	
Other Expenses	40,513.61	
Transportation, Equipment and Supplies,		
Payroll	89,493.25	
Other Expenses	180,652.02	

REPORT OF THE CITY AUDITOR

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Trucks and Equipment	20,162.45	
Cemetery Brook Culvert	25,000.00	
Amoskeag Bridge, Payroll	13,639.38	
Other Expenses	98,269.90	
Plans for McElwain Bridge	15,000.00	
Street Lighting	73,647.95	
	<hr/>	\$905,364.72

CHARITIES

General Administration, Salaries	\$3,450.00	
Other Expenses	128.42	
Special Account	149.95	
Outside Relief	24,621.73	
Indigent Soldiers	314.00	
Charitable Gifts	4,900.00	
	<hr/>	\$33,564.10

EDUCATION

General Control, Payroll	\$7,034.92	
Other Expenses	10,847.52	
Instruction, Payroll	409,277.33	
Other Expenses	35,400.12	
Operation of School Plant, Payroll	35,054.92	
Other Expenses	33,795.48	
Schools Maintenance	1,576.13	
School Committee, Payroll	310.53	
Auxiliary Agencies	4,746.60	
Miscellaneous	2,937.06	
Outlays	1,750.01	
	<hr/>	\$542,730.62

LIBRARIES

Carpenter Memorial Library, Salaries	\$19,116.52	
Other Expenses	10,319.47	
Purchase of Books	2,947.08	
Currier Fund, Books	208.79	
Mead Fund, Books	8.05	
	<hr/>	\$32,599.91

RECREATION

Parks and Commons, Payroll	\$16,928.74	
Other Expenses	16,672.61	
Playgrounds, Salaries	2,373.75	
Band Concerts	591.00	
	<hr/>	\$36,566.10

UNCLASSIFIED

Damages to Persons and Property	\$10,985.87	
Printing 1919 City Reports	588.63	
Patriotic Purposes (Gifts)	1,859.80	
Memorial Day, G. A. R.	494.45	
Printing and Stationery	675.10	
Repairs to Public Buildings, Payroll	21,420.90	
Other Expenses	19,892.12	
Supervision of Construction of New Schools,		
Payroll	6,223.57	
Other Expenses	112.56	
Auditing	900.00	
Incidental Expenses	7,364.72	
Municipal Gardens, Payroll	2,914.49	
Other Expenses	577.84	
Public Bath Houses, Payroll	1,002.50	
Other Expenses	1,455.98	
	<hr/>	\$76,468.53

PUBLIC SERVICE ENTERPRISES

Water Works, Payroll	\$80,575.40	
Other Expenses	112,724.22	
Sinking Fund	22,386.05	
Public Scales, Salary	1,200.00	
Other Expenses	131.75	
	<hr/>	\$217,017.42

CEMETERIES

Pine Grove, Payroll	\$30,594.65	
Other Expenses	6,261.97	
Valley, Payroll	6,602.75	
Other Expenses	1,743.97	
Amoskeag, Payroll	406.25	
Other Expenses	139.00	
Huse, Payroll	106.08	
Merrill Yard, Payroll	95.85	
	<hr/>	\$45,950.52

INTEREST

Temporary Loans	\$78,164.09	
General Loans	100,210.00	
Water Loans	4,800.00	
	<hr/>	\$183,174.09

MUNICIPAL INDEBTEDNESS

Temporary Loans	\$1,750,000.00	
General Loans	127,000.00	
Water Loans	20,000.00	
	<hr/>	\$1,897,000.00

SINKING FUND

General Loans	\$19,000.00	
	<hr/>	\$19,000.00

AGENCY

State Tax	\$454,875.50	
County Tax	165,641.50	
Per Capita School Tax	19,746.00	
	<hr/>	\$640,263.00

TRUST FUNDS

Pine Grove Perpetual Care Funds	\$19,630.59	
	<hr/>	\$19,630.59

REFUNDS

Taxes	\$29.01	
Tax Titles	3,785.21	
Tailings	7.15	
	<hr/>	\$3,821.37

NOT PREVIOUSLY LISTED

New Schools and Equipment	\$1,135,310.88
Sewerage Plans	12,114.23
Weston School	68,593.53
Weston School Equipment	1,958.85

Repairs to Spring Street School	4,267.80	
Poll Tax Paid State	27,984.00	
Hosley Fund and Income	6,598.76	
	<hr/>	\$1,256,828.05
Total Expenditures		\$6,557,157.00
Cash on hand December 31, 1921		303,838.94
		<hr/>
		\$6,860,995.94
		=====

(Signed)

PAUL H. BOIRE,

City Auditor

REPORT OF THE CITY AUDITOR

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CITY OF MANCHESTER, N. H.

Financial Statement

December 31st, 1921

REVENUE ACCOUNTS

Asset Accounts		Liability Accounts	
Cash in Banks and Offices		Current Debt:	
Accounts Receivable:		Temporary Revenue Loan	\$818,000.00
Taxes, 1911	\$9,916.19	Appropriation Balances	4,545.04
Taxes, 1912	6,518.87	Revenue of 1921	89,018.10
Taxes, 1913	4,932.39		
Taxes, 1914	6,599.58	Water Revenue	
Taxes, 1915	5,593.20	(Reserved for Appropriation when Col-	
Taxes, 1916	6,610.04	lected)	531.06
Taxes, 1917	7,881.21		
Taxes, 1918	4,704.36	Cemetery Trust Funds	8,198.84
Taxes, 1919	6,671.05	Tailings	366.45
Taxes, 1920	20,629.61		
Taxes, 1921	270,151.90		
Tax Titles (Purchased by City)	350,209.00		
Tax Deeds (City Possessions) .	2,327.78		
	352.14		
Departmental Bills Receivable:			
Health	\$9,550.02		
Highway Department	3,247.96		
Schools	164.77		
Buildings	15.00		
Pine Grove Cemetery	262.00		
Valley Cemetery	110.25		
Piscataquog Cemetery	63.50		
Water	13,413.50		
	531.06		
	<u>\$921,159.49</u>		<u>\$921,159.49</u>
	== == ==		== == ==

NON-REVENUE ACCOUNTS, GENERAL

Asset Accounts		Liability Accounts	
Loans Authorized	\$1,134,947.00	Revenue Cash used for Non-Revenue Purposes	\$250,487.07
Discount on Bonded Debt	6,615.00	Appropriation Balances	891,074.93
	<u>\$1,141,562.00</u>		<u>\$1,141,562.00</u>
=====			
INDEBTEDNESS			
Sinking Funds (Cash and Securities)	\$254,431.68	Bonded Debt (With Sinking Funds) :	
Net Bonded Debt (Balancing Account)	3,041,568.32	Municipal Loan of 1902-1909 .	\$230,000.00
		Improvement Loan of 1910 ...	100,000.00
			<u>\$330,000.00</u>
		Bonded Debt (Serial Bonds) :	
		Fire Loans	\$84,500.00
		Health Loans	49,500.00
		Sewer Loans	312,416.00
		Highway Loans	894,418.00
		School Loans	1,475,166.00
		Water Loans	100,000.00
		Cemetery Loans	25,000.00
		Trucks and Equipment	25,000.00
			<u>2,966,000.00</u>
	<u>\$3,296,000.00</u>		<u>\$3,296,000.00</u>
	=====		=====

NON-REVENUE ACCOUNTS, TRUST AND INVESTMENT FUNDS

Cash and Securities	\$503,449.68	Trust Funds:	
		Library Funds:	
		Dean Fund	13,717.56
		Mary A. Elliott Fund	5,019.30
		Eliza A. Eaton Fund	4,411.68
		Emily A. Smith Fund	5,485.25
		Michael Prout Fund	8,160.86
		Moody Currier Fund	5,000.00
		Edwin Jones Fund	5,143.58
		John Hosley Fund	6,632.09
		Income Account	748.48
			\$54,328.80
		Cemetery Funds:	
		Pine Grove, Perpetual Care	\$307,393.01
		Valley, Perpetual Care	69,644.11
		Piscataquog, Perpetual Care	9,302.69
		Merrill Yard, Perpetual Care	3,002.71
		Oliver Gould, Pine Grove	
		Fund	500.00
		Emily E. Killey, Pine Grove	
		Fund	2,540.66
		Mary F. Nichols, Pine Grove	
		Fund	543.08
		Edith F. Stark, Pine Grove	
		Fund	1,212.10
		Antoinette Hill, Pine Grove	
		Fund	1,390.28
		Lucy E. Hodge, Pine Grove	
		Fund	210.71
		Hannah A. Currier, Valley	
		Fund	676.73
		E. W. Harrington, Valley	
		Fund	2,391.95
		Gale Fund, Income Account	312.85
		Suncook Valley Railroad	
		Stock	50,000.00
			449,120.88
			\$503,449.68
			=====
			=====

NON-REVENUE ACCOUNTS, PERSONAL PROPERTY

Departmental Inventories:		
Mayor	\$942.50	
Aldermen	488.00	
Auditor	1,451.50	
Treasurer and Collector	1,784.60	
City Clerk	1,092.50	
Assessors	16,064.25	
City Messenger	145.00	
City Hall	219.00	
Registrars	566.00	
Buildings	5,073.00	
Police	18,784.88	
Fire	232,370.15	
Sealer of Weights and Measures	120.00	
Health	7,511.00	
Board of Public Works	148,581.50	
Charities	326.00	
Schools	82,140.49	
Library Books	75,000.00	
Library Furniture	32,000.00	
Parks and Playgrounds	1,612.50	
Water	65,260.15	
Public Scales	10.00	
Pine Grove Cemetery	10,153.73	
Valley Cemetery	784.50	
Amoskeag Cemetery	74.95	
Piscataquog Cemetery	10.00	
Engineers	3,205.65	
	<u>\$705,772.85</u>	
City of Manchester (Balancing Account)		<u>\$705,772.85</u>

CITY OF MANCHESTER—AUDITOR'S DEPARTMENT

APPROPRIATION STATEMENT

REVENUE ACCOUNTS	DEBITS					BALANCE	CREDITS					
	Pay-Rolls	Bills	Department Transfers	Municipal Transfers	Total		Total	Municipal Transfers	Department Transfers	Cash Receipts	Appropriations	Balance from 1920
General Government												
Mayor	\$5,873.34	\$174.42		\$352.24	\$6,400.00		\$6,400.00				\$6,400.00	
Mayor's Incidentals		150.00		450.00	600.00		600.00				600.00	
Aldermen	2,600.00	266.98		32.02	2,900.00		2,900.00				2,900.00	
Auditor	3,800.00	177.88		22.12	4,000.00		4,000.00				4,000.00	
Treasurer	3,987.00	614.96			4,601.96		4,601.96	\$1.96			4,600.00	
Collector	10,267.50	2,825.00			13,092.50	\$675.00	13,767.50	1,167.50			12,500.00	
Assessors	15,796.58	2,617.55		385.54	18,800.00		18,800.00				18,800.00	
Law	1,577.62	223.41			1,801.03		1,801.03	1.03		\$4.75	1,800.00	
City Clerk	7,025.00	1,327.70		62.05	8,404.75		8,404.75				8,400.00	
City Messenger	1,400.00	110.88			1,510.88		1,510.88	10.55			1,500.00	
Engineers	8,371.57	625.27		3.16	9,000.00		9,000.00				9,000.00	
Superintendent of Buildings	10,459.76	1,790.34		136.02	12,416.12		12,416.12				12,416.12	
Election Expenses	2,665.00	1,948.18	\$24.44		4,637.62		4,637.62	1,637.62			3,000.00	
Board of Registration	2,261.32	1,335.31			4,100.00		4,100.00				4,100.00	
City Hall	3,722.00	3,027.56		250.44	7,000.00		7,000.00				7,000.00	
Old Court House	2,700.00	1,152.89			3,852.89		3,852.89	852.89			3,000.00	
Care of City Clocks		406.65		28.15	435.00		435.00				435.00	
Protection of Persons and Property												
Police Commission	165,013.20	9,282.13	375.71	2,331.71	177,002.75		177,002.75			2.75	177,000.00	
Police Station	2,737.50	3,138.21			5,875.71		5,875.71		\$375.71		5,500.00	
Municipal Court	3,300.00				3,300.00		3,300.00	50.00			3,250.00	
Fire Department	210,067.50	35,364.66		117.22	245,539.68		245,539.68		210.67		245,300.00	
Fire Alarm Telegraph	11,169.34	2,229.63		100.98	13,500.00		13,500.00		29.01		13,500.00	
Hydrant Service			20,000.00		20,000.00		20,000.00				20,000.00	
Sealer of Weights and Measures	2,100.00	87.63		112.37	2,300.00		2,300.00				2,300.00	
Health and Sanitation												
Health Department	46,592.96	26,770.99	115.74	1,616.02	75,095.71		75,095.71			95.71	75,000.00	
City Physician	1,800.00	15.72		2,184.28	2,000.00		2,000.00				2,000.00	
Vital Statistics	1,062.25	118.25		319.50	1,500.00		1,500.00				1,500.00	
Public Comfort	4,992.00	1,240.56		267.44	6,500.00		6,500.00				6,500.00	
Board of Examiners of Plumbers		45.62		4.48	50.00		50.00				50.00	
Highways												
Administration	10,374.81	7,030.76	11,001.81	4,998.19	33,405.57		33,405.57		17,405.57		16,000.00	
Highway Maintenance	60,859.75	43,256.29	137,754.34	2,200.00	244,070.38		244,070.38		14,070.38		230,000.00	
Sewer Maintenance	12,349.42	4,187.64		9,318.01	25,855.07		25,855.07		855.07		25,000.00	
Slidewalk Maintenance												
Street Cleaning	108,497.72		60,737.69	7,684.59	175,000.00		175,000.00				175,000.00	
Transportation, Equipment and Supplies	91,062.79	179,082.48	4,624.99		274,770.26		274,770.26		273,946.59	823.67	74,000.00	
Street Lighting		73,647.95		352.05	74,000.00		74,000.00				74,000.00	
Charities												
Outside Relief	2,450.00	24,750.15	1,453.60	29,653.75			29,653.75			63.75	29,600.00	
Special Account		149.95	.05	150.00			150.00				150.00	
Indigent Soldiers		314.00	85.00	400.00			400.00				400.00	
Charitable Gifts		4,900.00		4,900.00			4,900.00				4,900.00	
Education												
Schools	451,677.70	91,052.92	2,469.38	545,200.00			545,200.00	19,532.39		7,667.61	518,000.00	
Carpenter Memorial Library	19,116.52	13,483.39		23.06	32,622.97		32,622.97			1,122.97	31,500.00	
Recreation												
Parks	19,302.49	16,672.61	42.40		36,017.50		36,017.50			17.50	36,000.00	
Rock Rimonon Park							2,050.20					2,050.20
Celebrations		591.00		4.00	595.00	\$2,050.20	595.00				595.00	
Unclassified												
Damages to Persons and Property		10,985.87		10,985.87			10,985.87	5,985.87			5,000.00	
Printing City Reports		588.63		911.37	1,500.00		1,500.00				1,500.00	
Finance Commission		41.25		1,058.75	1,100.00		1,100.00				1,100.00	
Patriotic Purposes		2,354.25		77.72	2,431.97		2,431.97				2,431.97	
Printing and Stationery		675.10		324.90	1,000.00		1,000.00				1,000.00	
Auditing		900.00			900.00		900.00				900.00	
Repairs to Public Buildings	21,420.90	19,892.12		41,313.02	41,313.02		41,313.02		4,229.14		37,083.88	
Supervision Construction New Schools	6,223.57	112.55	1,564.93	308.94	8,500.00		8,500.00				8,500.00	
Incidentals		7,364.72		7,364.72			7,364.72	4,364.72			3,000.00	
Public Bath Houses	1,002.50	1,455.98	28.65	2,487.13	2,487.13		2,487.13	87.13			2,400.00	
Fuel				1,431.67	1,431.67		1,431.67	1,431.67				
Municipal Gardens	2,914.49	577.84		15.67	3,508.00		3,508.00			1,008.00	2,500.00	
Public Service Enterprises												
Water	80,575.40	159,910.27	41.20		240,526.87	1,819.84	242,346.71		20,267.50	192,065.91		30,013.30
Public Scales	1,200.00	131.75			1,331.75		1,331.75	31.75			1,300.00	
Cemeteries												
Pine Grove	30,796.58	6,261.97	278.50	2,791.20	40,128.25		40,128.25	82.50	206.10	839.65	39,000.00	
Valley	6,602.75	1,743.97	198.90	119.38	8,665.00		8,665.00		15.00	650.00	8,000.00	
Amoskeag	406.25	139.00	7.20	97.55	650.00		650.00				650.00	
Interest and Maturing Debt												
Interest on Temporary Loans		78,164.09			78,164.09		78,164.09	3,164.09			75,000.00	
Interest on General Loans		100,210.00			100,210.00		100,210.00	14,320.00			85,770.00	120.00
Maturing Debt		127,000.00	68,800.00		195,800.00		195,800.00				193,800.00	2,000.00
Sinking Funds		19,000.00			19,000.00		19,000.00				9,500.00	9,500.00
State Tax		454,875.50			454,875.50		454,875.50				454,875.50	
County Tax		165,641.50			165,641.50		165,641.50				165,641.50	
Taxes Abated after Payment		29.01		170.99	200.00		200.00				200.00	
Per Capita School Tax		19,746.00			19,746.00		19,746.00				19,746.00	
	\$1,459,195.68	\$1,734,488.53	\$248,873.89	\$97,759.99	\$3,540,318.14	\$4,545.04	\$3,544,863.18	\$52,721.70	\$331,581.73	\$204,381.28	\$2,912,344.97	\$43,833.50

APPROPRIATION STATEMENT

NON-REVENUE ACCOUNTS	D E B I T S					BALANCE	C R E D I T S					
	Pay-Rolls	Bills	Department Transfers	Municipal Transfers	Total		Total	Municipal Transfers	Department Transfers	Cash Receipts	Appropriations	Balance from 1920
Motor Fire Apparatus		\$18,206.63	\$301.70		\$18,508.33	\$626.69	\$19,135.02				\$18,000.00	\$1,135.02
Extension of Fire Alarm System				\$301.70	301.70		301.70		\$301.70			
Contagious Hospital						744.46	744.46					744.46
New Highways	\$45,337.76						200,255.01					5,694.65
Addition to Bakersville School		40,513.61		2,933.09	2,933.09		200,255.01		44,560.36		150,000.00	
New Sewers			15,308.20		15,308.20		2,933.09		\$2,933.09			
New Schools	\$7,923.00				\$3,231.20		53,231.20			2,808.17	50,000.00	423.03
Weston School		1,135,310.88			1,135,310.88	D183,870.77	951,440.11				900,000.00	51,440.11
Cemetery Brook Culvert		70,552.38			70,552.38	D,5,552.38	65,000.00				30,000.00	35,000.00
Sewerage Plans		25,000.00			25,000.00		25,000.00					25,000.00
Trucks and Equipment		12,114.23			12,114.23		12,114.23					12,114.23
Amoskeag Bridge		20,162.45			20,162.45	4,837.55	25,000.00				25,000.00	
Plans for McElwain Bridge	87.81	111,821.47	3.51		111,912.79	78,087.21	190,000.00				190,000.00	
McElwain Bridge		15,000.00			15,000.00		15,000.00				15,000.00	
Kelley Street Sewer	7,036.52						900,000.00				900,000.00	
Repairs of Spring Street School		12,132.49	361.02		19,530.03	80,469.97	100,000.00				100,000.00	
		4,267.89			4,267.80	15,732.20	20,000.00				20,000.00	
	\$90,385.09	\$1,465,081.94	\$130,378.07	\$3,234.79	\$1,689,079.89	\$891,074.93	\$2,580,154.82	\$2,933.09	\$47,670.23		\$2,423,000.00	\$106,551.50

CITY OF MANCHESTER, AUDITING DEPARTMENT—CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1921.

Date of Issue	Time	Purpose of Creation	Registered or Coupon	Rate	Original Amount of Loan	Present Amount of Loan	Annual Payment	Annual Interest	Jan. July	Feb. Aug.	March Sept.	April Oct.	May Nov.	June Dec.	Sinking Fund
July 1, 1902	20 ys. 1922	Amoskeag Mfg. Co. Judgment	C	3½	\$80,000.00	\$80,000.00		\$2,800.00	\$1,400.00 1,400.00			\$875.00 875.00			
April 1, 1905	20 ys. 1925	Refunding Loan	C	3½	50,000.00	50,000.00		1,750.00				1,000.00 1,000.00			
April 1, 1907	20 ys. 1927	Refunding Loan	C	4	50,000.00	50,000.00		2,000.00				875.00 875.00			
April 1, 1909	20 ys. 1929	Refunding Loan	C	3½	50,000.00	50,000.00		1,750.00				1,750.00 1,750.00			
April 1, 1910	20 ys. 1930	Highways \$52,000 Sewers \$40,000 Parks \$8,000	C	3½	100,000.00	100,000.00		3,500.00	1,015.00 1,015.00						
July 1, 1911	20 ys. 1931	Rimmon District School	C	3½	103,000.00	58,000.00	\$5,000.00	2,030.00	300.00 300.00						In 1931 the amount of payment is \$8,000.00
July 1, 1911	12 ys. 1923	Bridge Construction	C	4	60,000.00	15,000.00	5,000.00	600.00	300.00 300.00						
July 1, 1912	20 ys. 1932	Highways Sewers Bridges	C	3½	100,000.00	60,000.00	5,000.00	2,100.00	1,050.00 1,050.00						
Sept 1, 1912	20 ys. 1932	Central Fire Station	C	3½	105,000.00	65,000.00	5,000.00	2,275.00			\$1,137.50 1,137.50				In 1932 the amount of payment is \$10,000.00
July 1, 1913	10 ys. 1923	Refunding Cemetery Loan	C	4	20,000.00	6,000.00	2,000.00	240.00	120.00 120.00						
July 1, 1913	20 ys. 1933	Kelley St. Bridge	C	4	100,000.00	65,000.00	5,000.00	2,600.00	1,300.00 1,300.00						
Oct. 1, 1913	20 ys. 1933	Highways Sewers	C	4	100,000.00	65,000.00	5,000.00	2,600.00	1,300.00 1,300.00						

CITY DEBT AND INTEREST FOR THE YEAR ENDING DECEMBER 31, 1921.—Continued.

Date of Issue	Time	Purpose of Creation	Registered or Coupon	Rate	Original Amount of Loan	Present Amount of Loan	Annual Payment	Annual Interest	Jan. July	Feb. Aug.	March Sept.	April Oct.	May Nov.	June Dec.	Sinking Fund
Nov. 1, 1913	8 ys. 1921	Refunding Water Loan	C	4	\$100,000.00	\$20,000.00	\$20,000.00	\$800.00					\$400.00	Payable 1917 to 1921 inc.	
July 1, 1914	20 ys. 1934	Highways Sewers	C	4	100,000.00	70,000.00	5,000.00	,2800.00	\$1,400.00 1,400.00						
Mar. 1, 1915	20 ys. 1935	Destructor Plant Highways Sewers	C	4	150,000.00	125,000.00	5,000.00	4,800.00					\$2,500.00 2,400.00	Annual payments \$5,000.00 to 1926 from 1926 to 1935 inc. \$10,000.00	
June 1, 1915	15 ys. 1930	Hospital Construction	C	4	75,000.00	50,000.00	5,000.00	1,900.00	2,000.00 2,000.00					\$1,000.00 900.00	
July 1, 1915	11 ys. 1926	Refunding Water Loan	C	4	100,000.00	100,000.00		4,000.00						Annual payments of \$20,000.00 to be made from 1922 to 1926 inc.	
Aug. 1, 1915	15 ys. 1930	Elm St. Bridge Sewer	C	4	75,000.00	50,000.00	5,000.00	2,000.00		\$1,000.00 1,000.00					
Aug. 1, 1916	20 ys. 1936	Highways Sewers	C	4	100,000.00	80,000.00	5,000.00	3,200.00		1,600.00 1,600.00					
Aug. 1, 1916	20 ys. 1936	Bakersville School Sprinkling System	C	4	100,000.00	80,000.00	5,000.00	3,200.00		1,600.00 1,600.00					
July 1, 1917	4 ys. 1921	Motor Fire Apparatus	C	3½	18,000.00	3,000.00	3,000.00	105.00	52.50 52.50						
July 1, 1917	11 ys. 1928	Refunding Cemetery Loan	C	4	30,000.00	24,000.00	3,000.00	960.00	480.00 480.00						
Aug. 1, 1917	20 ys. 1937	Highways, Sewer, Sidewalks Playgrounds Fire Alarm System School-Hospital	C	4	200,000.00	170,000.00	10,000.00	6,800.00		3,400.00 3,400.00					

Dec. 1, 1917	5 ys. Motor 1922 Fire Engine	C	4	10,000.00	4,000.00	2,000.00	160.00			80.00
Mar. 1, 1919	30 ys. Highways 200,000 1939 Sewers 100,000	C	4	300,000.00	275,000.00	25,000.00	10,500.00	5,500.00	\$25,000.00 annual to 1929 inc. 1930-1939 inc. \$5,000.00.	80.00
Aug. 1, 1920	New School Bldgs 20 ys. Equipment and 1940 Purchase of Land	C	5	350,000.00	350,000.00	17,500.00	17,500.00	\$8,750.00 8,750.00		
	City Debt			\$2,065,000.00						
	Payments on General Debt					122,500.00				
	Payments on Water Debt					20,000.00				
	Payments on General Interest						78,270.00			
	Payments on Water Interest						4,800.00			

NOTES

Dec. 19, 1918	1 y. Schools	Note	4½	\$18,000.00	\$18,000.00	\$18,000.00	\$810.00	405.00
Dec. 20, 1920	Parks Improvements	Note	5	10,000.00	10,000.00	10,000.00	500.00	405.00
Dec. 20, 1920	Motor Fire Apparatus Ex. Fire Alarm System	Note	5	5,000.00				250.00
Dec. 20, 1920	1 y. Sewerage Plans	Note	5	1,000.00	6,000.00	6,000.00	300.00	250.00
Dec. 20, 1920	1 y. Schools	Note	5	15,000.00	15,000.00	15,000.00	750.00	150.00
Dec. 20, 1920	1 y. Schools	Note	5	22,300.00	22,300.00	22,300.00	1,115.00	150.00
	Totals			\$82,136,300.00				375.00
								375.00
								557.50
								557.50

Resolution Raising Money and Making Appropriations for the Year One Thousand Nine Hundred Twenty-One

RESOLUTION relating to the transfers for the year 1920.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the City Auditor be and hereby is authorized to make the following transfers to balance departmental accounts for the year 1920:

Transfer to balance deficit:

Mayor	\$190.07
Aldermen	263.75
Treasurer	408.68
Collector	2,040.23
Assessors	198.93
Law	129.50
City Clerk	488.15
City Messenger	101.55
Election and Registration	8,663.78
City Hall	550.88
Old Court House	27.81
Care of City Clocks	80.00
Municipal Court	350.00
Fire Department	5,002.81
Fire Alarm Telegraph	1,911.43
Sealer of Weights and Measures	141.09
Health Department	17,035.15
Public Comfort Station	1,073.38
Board of Examiners of Plumbers	32.01
Street Lighting	1,125.66
City Farm	7.76
School Department	85,325.42
Carpenter Memorial Library	2,336.02
Celebrations and Entertainments	74.00
Damages and Claims	23,687.26
Municipal Gardens	817.98
Auditing	1,700.00
Incidentals	245.38

Public Scales	188.20
Interest on Temporary Loans	26,460.29
Taxes Abated after Payment	121.77
Transfer to balance credit:	
Auditor	\$197.99
Engineering	725.99
Police Commission	4,975.88
Police Station	189.49
Vital Statistics	1,373.75
Department of Public Works	4,782.63
Charities Department	182.91
Indigent Soldiers	121.00
Parks and Commons	444.39
Printing City Reports	413.00
Patriotic Purposes	474.60
Printing and Stationery	586.14
Repairs to Public Buildings	38.04
Public Bath Houses	8.96
Liquor Agencies	68.75
Valley Cemetery	417.66
Amoskeag Cemetery	72.05
Interest on General Loans	2,100.00
Maturing Debt	20,000.00
January 4, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.	

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION relating to temporary loan of Twenty Thousand Dollars (\$20,000) for Department of Public Works.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the Mayor be and hereby is authorized to make a temporary loan of Twenty Thousand Dollars (\$20,000), giving for the same a note or notes of the City of Manchester, signed by the Mayor and counter-signed by the City Treasurer and payable on or before twelve months

from the date of issue; said sum of Twenty Thousand Dollars (\$20,000) to be expended as follows:

Maintenance of Dept. of Public Works,
and be it further

Resolved, that this resolution shall take effect upon its passage.

January 18, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

LETTER APPENDED

Dec. 29, 1920.

PAUL H. BOIRE,

City Auditor.

Dear Sir:

At a meeting of the Committee on Finance held November 19, 1920, it was voted to make a temporary loan of \$20,000 to be credited to Department of Public Works for "current maintenance year 1920."

Yours very truly,

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION making a temporary loan of One Million Dollars (\$1,000,000) in anticipation of the taxes of the present year.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That for the purpose of paying such claims against the City of Manchester as may fall due, before the thirty-first day of December, 1921, the City Treasurer of said City be and hereby is authorized and empowered to make such temporary loans from time to time for the use of said City of sums not exceeding the aggregate amount of One Million Dollars (\$1,000,000); said loans being in anticipation of the taxes of the present year, and hereby expressly made payable therefrom; said Treasurer giving for the said loans the notes of the said City bearing the authenticating certificate of the Manchester Safety Deposit and

Trust Company of Manchester, New Hampshire; said notes to be signed by the said Treasurer and countersigned by the Mayor of said Manchester and payable within one year from their respective dates, and be it further

Resolved, that this resolution shall take effect upon its passage.

January 25, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION authorizing an issue of Eighteen Thousand Dollars (\$18,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Eighteen Thousand Dollars (\$18,000) be borrowed for the use of said City by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An Act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of Eighteen Thousand Dollars (\$18,000) to be appropriated as follows:

For building fire drill tower on land adjacent to Wilson Hill Hose House	\$6,000.00
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For one motor driven triple combination fire apparatus, for Station No. 5	\$12,000.00
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Said bonds to be dated April 1, 1921 and payable to bearer as follows:

Two Thousand Dollars (\$2000) on each of the following dates:

April 1, 1922	April 1, 1923	April 1, 1924
April 1, 1925	April 1, 1926	April 1, 1927
April 1, 1928	April 1, 1929	April 1, 1930

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer, to bear interest at the rate of five per cent (5%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually, on the first days of

October and April of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and Standing Committee on Finance is authorized to sell said bonds to the highest responsible bidder, and to do all things necessary and proper to complete and carry into effect the issue of said bonds; and be it further

Resolved, that this resolution shall take effect upon its passage.

March 15, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION relating to nullifying resolution dated October 19, 1920, authorizing the issue of Thirty-Five Thousand Dollars (\$35,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the resolution authorizing the issuance of Thirty-five Thousand Dollars (\$35,000) Municipal Bonds, passed by this Board October 19, 1920 and under which authority no bonds have been issued, be hereby declared null and void, and be it further

Resolved, that this resolution shall take effect upon its passage.

April 5, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION authorizing an issue of Sixty-Three Thousand Dollars (\$63,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Sixty-Three Thousand Dollars (\$63,000) be borrowed for the use of said City by issuing bonds in accordance with an act of

the Legislature of 1895, entitled, "An act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129 of the Session Laws of 1917; said sum of Sixty-Three Thousand Dollars (\$63,000) to be appropriated as follows:

For purchase of land, building of school and equipment for same

Said bonds to be dated April 1, 1921 and payable to the bearer as follows:

Three Thousand Dollars (\$3000) on each of the following dates:

April 1, 1925	April 1, 1926	April 1, 1927
April 1, 1928	April 1, 1929	April 1, 1930
April 1, 1931	April 1, 1932	April 1, 1933
April 1, 1934	April 1, 1935	April 1, 1936
April 1, 1937	April 1, 1938	April 1, 1939
April 1, 1940	April 1, 1941	

and Four Thousand Dollars (\$4000) on each of the following dates:

April 1, 1922	April 1, 1923	April 1, 1924
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Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer; to bear interest at the rate of five per cent (5%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually, on the first days of October and April of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds, and under the instructions of the Mayor and standing Committee on Finance to sell said bonds to the highest responsible bidder, and to do things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

Resolved, that this resolution shall take effect upon its passage.

April 19, 1921 In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION raising money and making appropriations for the year 1921.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of One Million, Eight Hundred Seventy-Five Thousand, Three Hundred Seventy-Three Dollars (\$1,875,373), plus the state

and county tax, be raised for the use of said city for the year One Thousand Nine Hundred Twenty-One (1921) by tax on the estates liable to be taxed thereon in said city, which sum, together with such unappropriated money as may now be in the city treasury or may hereafter come into it by tax on polls or any other sources, shall be appropriated as follows, to wit:

MAYOR

Salaries and expenses	\$6,400.00	
Incidentals	600.00	
	<hr/>	\$7,000.00

ALDERMEN

Salaries and expenses	\$2,900.00
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CITY AUDITOR

Salaries and Expenses	\$4,000.00
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CITY TREASURER

Salaries and expenses	\$4,600.00
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TAX COLLECTOR

Salaries and expenses	\$12,600.00
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ASSESSORS

Salaries and expenses	\$18,800.00
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CITY SOLICITOR

Salary and expenses	\$1,800.00
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CITY MESSENGER

Salary and expenses	\$1,500.00
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CITY CLERK

Salaries and expenses	\$8,400.00
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BOARD OF REGISTRATION

Salaries and expenses	\$4,100.00
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CITY HALL

Salaries and expenses	\$7,000.00
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ENGINEER'S DEPARTMENT

Salaries and expenses	\$9,000.00
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REPORT OF THE CITY AUDITOR

43

POLICE DEPARTMENT

Police Station—Salaries and expenses	\$5,500.00	
Police Commission—Salaries and expenses ...	165,000.00	
Police Court—Salaries	3,250.00	
	<hr/>	\$173,750.00

FIRE DEPARTMENT

Salaries and Expenses	\$245,300.00
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FIRE ALARM TELEGRAPH

Salaries and expenses	\$13,500.00
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SEALER OF WEIGHTS AND MEASURES

Salary and expenses	\$2,300.00
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WATER DEPARTMENT

Hydrant Service 1921	\$20,000.00	
Deficit	22,386.05	
	<hr/>	\$42,386.05

HEALTH DEPARTMENT

Salaries and expenses	\$75,000.00
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PUBLIC COMFORT STATION

Salaries and expenses	\$6,500.00
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CITY PHYSICIAN

Salary and expenses	\$2,000.00
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DEPARTMENT OF HIGHWAYS

Administration	\$16,000.00	
Highway Maintenance	195,000.00	
Sewers Maintenance	25,000.00	
Street Cleaning, Scavenger Service, etc.	175,000.00	
	<hr/>	\$411,000.00

STATE AND COUNTY TAX

State Tax	\$359,669.00	
State Tax (Deficit)	95,206.50	
County Tax	165,641.50	
	<hr/>	\$620,517.00

STREET LIGHTING

Lighting streets	\$74,000.00
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DEPARTMENT OF CHARITIES

Salaries and Expenses	\$29,600.00	
Indigent Soldiers	400.00	
	<hr/>	\$30,000.00

BOARD OF EXAMINERS OF PLUMBERS

Expenses	\$50.00
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GIFTS

Women's Aid Home	\$300.00
Elliot Hospital	300.00
Sacred Heart Hospital	300.00
Notre-Dame Hospital	300.00
District Nursing Association	300.00
Mercy Home	200.00
Infant Asylum	200.00
Boys' Club	200.00
St. Peter's Orphanage	200.00
Animal Rescue League	200.00
Hospice St. Vincent de Paul	200.00
St. John's Home	200.00
St. Patrick's Girls' Orphanage	200.00
Y. M. C. A.	200.00
Settlement Association	200.00
St. Joseph's Boys' Orphanage	200.00
Notre-Dame Girls' Orphanage	200.00
Girls' Club	200.00
Salvation Army	200.00
Annie Squire Helping Hand Society	200.00
N. H. Children's Aid Society	200.00
Louis Bell Post, G. A. R. Graves	500.00
State Guard—	
Co. A	100.00
Co. B	100.00
Co. C	100.00
Louis Bell Post—G. A. R.	100.00
Manchester War Veterans	100.00
Spanish War Veterans	100.00
Thornton Naval Veterans' Association	100.00
Henry J. Sweeney Post, American Legion	100.00
Wm. Jutras Post—American Legion	100.00
Amoskeag Old Home Week Celebration	200.00
Manchester Post Legion	100.00
State Guard Band	100.00
Y. W. C. A.	200.00
	<hr/>
	\$6,700.00

SCHOOL DEPARTMENT

Expenses of—

General Control	\$12,525.00
Instruction	419,225.00
Operation of School Plant	77,300.00

REPORT OF THE CITY AUDITOR

45

Maintenance	1,500.00	
Auxiliary Agencies	5,950.00	
Miscellaneous expenses	1,000.00	
Outlays	500.00	
	<hr/>	\$518,000.00

LIBRARY

Salaries and expenses	\$30,500.00	
Books	1,000.00	
	<hr/>	\$31,500.00

DEPARTMENT OF PARKS, PLAYGROUNDS AND COMMONS

Salaries and Expenses	\$36,000.00
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BAND CONCERTS

Expenses	\$500.00
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DEPARTMENT OF BUILDINGS

Salaries and expenses	\$49,500.00	
School Building Inspection	8,500.00	
	<hr/>	\$58,000.00

CITY WEAVER

Salary and expenses	\$1,300.00
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FINANCE COMMISSION

Salaries and expenses	\$1,100.00
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CEMETERIES

Pine Grove and Merrill Yard—		
Salaries and expenses	\$39,000.00	
Valley and Piscataquog—		
Salaries and expenses	8,000.00	
Amoskeag—		
Salaries and expenses and painting fence	650.00	
	<hr/>	\$47,650.00

INTEREST

General Loans	\$85,890.00	
Temporary Loans	75,000.00	
	<hr/>	\$160,890.00

MUNICIPAL INDEBTEDNESS

General Loans	\$124,500.00	
Temporary Loans (Notes)	71,300.00	
	<hr/>	\$195,800.00

SINKING FUND

General Loans	\$19,000.00
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REFUNDS

Abatements after Payment	\$200.00
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UNCLASSIFIED

Damages to Persons and Property	\$5,000.00
Care of City Clocks	435.00
Incidentals	3,000.00
Old Court House.....	3,000.00
Printing and Stationery	1,000.00
City Reports	1,500.00
Care of Bath Houses	900.00
Vital Statistics	1,500.00
Election Officials	3,000.00
Municipal Gardens	2,500.00
Municipal Audit 1920	900.00
Per Capita School Tax	19,746.00

April 26, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,
Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,
City Clerk

RESOLUTION making a temporary loan of Eight Hundred Thousand Dollars (\$800,000) in anticipation of the taxes of the present year.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That for the purpose of paying such claims against the city of Manchester as may fall due before the thirty-first day of December, 1921, the City Treasurer of said city be and hereby is authorized and empowered to make such temporary loans from time to time for the use of said city of sums not exceeding the aggregate amount of Eight Hundred Thousand Dollars (\$800,000); said loans being in anticipation of the taxes of the present year and hereby expressly made payable there-

from; said Treasurer giving for the said loans the notes of the said city bearing the authenticating certificate of the Manchester Safety Deposit and Trust Company of Manchester, New Hampshire; said notes to be signed by the Treasurer and countersigned by the Mayor of said Manchester and payable within one year from their respective dates, and be it further

Resolved, that this resolution shall take effect upon its passage.

May 17, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,
Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,
City Clerk

RESOLUTION authorizing an issue of Three Hundred Thousand Dollars (\$300,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Three Hundred Thousand Dollars (\$300,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of Three Hundred Thousand Dollars (\$300,000) to be appropriated as follows:

For new school buildings and equipment for same \$300,000.00

Said bonds to be dated May 1, 1921 and payable to the bearer as follows:

Fifteen Thousand Dollars (\$15,000) on each of the following dates:

May 1, 1922	May 1, 1923	May 1, 1924
May 1, 1925	May 1, 1926	May 1, 1927
May 1, 1928	May 1, 1929	May 1, 1930
May 1, 1931	May 1, 1932	May 1, 1933
May 1, 1934	May 1, 1935	May 1, 1936
May 1, 1937	May 1, 1938	May 1, 1939
May 1, 1940	May 1, 1941	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer and to bear interest at the rate of five per cent (5%) per annum from date of issuance, and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate semi-annually, on the first days of November and May of each year and the City Treasurer is hereby authorized to fix the place of payment of said interest and principal of said bonds and under the instructions of the Mayor and the Standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder, and to do all things necessary and proper to complete and carry into effect the issue of said bonds; and be it further

Resolved, that this resolution shall take effect upon its passage.

May 17, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,
Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,
City Clerk

RESOLUTION authorizing an issue of Twenty-Five Thousand Dollars (\$25,000) Municipal Bonds for Department of Highways.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Twenty-Five Thousand Dollars (\$25,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of New Hampshire, entitled, "An act to authorize Municipal Corporations to issue bonds as amended by Chapter 129, Session Laws of 1917," said sum to be appropriated as follows:

For purchasing of trucks and equipment for Department of Highways.

Said bonds to be dated June 1, 1921 and payable to bearer as follows:

Five Thousand Dollars (\$5000) on each of the following dates:

June 1, 1922

June 1, 1923

June 1, 1924

June 1, 1925

June 1, 1926

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer, and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest semi-annually on the first days of December and June of each year, and to bear interest at the rate of five per cent (5%) per annum. The City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instruction of the Committee on Finance of the Board of Mayor and Aldermen, is authorized to sell said bonds and to do all things necessary to carry into effect the issue of said bonds and be it further

Resolved, that this resolution shall take effect upon its passage.

May 17, 1921. In Board of Mayor and Aldermen. Passed to be enrolled,

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION authorizing an issue of One Hundred Ninety Thousand Dollars (\$190,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of One Hundred Ninety Thousand Dollars (\$190,000) be borrowed for the use of said city by issue of bonds in accordance with "An act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of One Hundred Ninety Thousand Dollars (\$190,000) to be appropriated as follows:

For a bridge spanning Merrimack River at the location of the former Amoskeag Bridge, so-called.

Said bonds to be dated June 1, 1921 and payable to bearer as follows:

Ten Thousand Dollars (\$10,000) on each of the following dates:

June 1, 1922

June 1, 1923

June 1, 1924

June 1, 1925

June 1, 1926

June 1, 1927

June 1, 1928

June 1, 1929

June 1, 1930

June 1, 1931

and Nine Thousand Dollars (\$9000) on each of the following dates:

June 1, 1932	June 1, 1933	June 1, 1934
June 1, 1935	June 1, 1936	June 1, 1937
June 1, 1938	June 1, 1939	June 1, 1940
June 1, 1941		

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer, and to have coupons attached bearing fac-simile signature of the City Treasurer, for the payment of interest semi-annually, on the first days of December and June of each year and to bear interest at the rate of five per cent (5%) per annum from date; the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Committee on Finance of the Board of Mayor and Aldermen is authorized to sell said bonds and to do all things necessary and proper to complete and carry into effect the issue of said bonds; and be it further

Resolved, that this resolution shall take effect upon its passage.

May 17, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION relating to nullifying resolution dated April 6, 1920 authorizing an issue of One Hundred Sixty Thousand Dollars (\$160,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the part of resolution dated April 6, 1920 approved by the Finance Commission, relating to authorizing an issue of One Hundred Sixty Thousand Dollars (\$160,000) for Amoskeag Bridge, and under which authority no bonds have been issued, be hereby declared null and void, and be it further

Resolved, that this resolution shall take effect upon its passage.

June 7, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,
Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,
City Clerk

RESOLUTION relating to transfer of receipts to Municipal Garden appropriation.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the City Auditor be instructed to transfer the amount received from the garden lots to the appropriation for "Municipal Gardens" and be it further

Resolved, that this resolution shall take effect upon its passage.

June 7, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,
Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,
City Clerk

RESOLUTION authorizing an appropriation of Fifteen Thousand Dollars (\$15,000) for Dept. of Highways.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Fifteen Thousand Dollars (\$15,000), be and is hereby appropriated for the Department of Highways; to be expended

for the purpose of securing preliminary plans and estimates of a bridge to span the Merrimack River in the vicinity of the W. H. McElwain Central Plant; said sum of Fifteen Thousand Dollars (\$15,000) to be charged to the account of "Estimated Revenue" and to be credited to this account when money is received from the sale of bonds; and said sum to be a charge against said issue of bonds, and be it further

Resolved, that this resolution shall take effect upon its passage.

June 7, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION authorizing an issue of Fifty Thousand Dollars (\$50,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Fifty Thousand Dollars (\$50,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of Fifty Thousand Dollars (\$50,000) to be appropriated as follows:

New Sewers	\$50,000.00
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Said bonds to be dated July 1, 1921 and payable to the bearer as follows:

Three Thousand Dollars (\$3000) on each of the following dates:

July 1, 1922	July 1, 1923	July 1, 1924
July 1, 1925	July 1, 1926	July 1, 1927
July 1, 1928	July 1, 1929	July 1, 1930
July 1, 1931		

and Two Thousand Dollars (\$2000) on each of the following dates:

July 1, 1932	July 1, 1933	July 1, 1934
July 1, 1935	July 1, 1936	July 1, 1937
July 1, 1938	July 1, 1939	July 1, 1940
July 1, 1941		

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer; to bear interest at the rate of five per cent (5%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually, on the first days of January and July of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

Resolved, that this resolution shall take effect upon its passage.

June 24, 1921 In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION authorizing an issue of One Hundred Fifty Thousand Dollars (\$150,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of One Hundred Fifty Thousand Dollars (\$150,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of One Hundred Fifty Thousand Dollars (\$150,000) to be appropriated as follows:

Macadamizing and new highways \$150,000.00

Said bonds to be dated August 1, 1921 and payable to the bearer as follows:

Thirty Thousand Dollars (\$30,000) on each of the following dates:

August 1, 1922	August 1, 1923	August 1, 1924
August 1, 1925	August 1, 1926	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer; to bear interest at the rate of

five per cent (5%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually, on the first days of February and August of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

Resolved, that this resolution shall take effect upon its passage.

June 24, 1921 In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION relating to appropriation for Henry J. Sweeney Post, American Legion.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Six Hundred Thirty-One Dollars and Ninety-Seven Cents (\$631.97) be added to the budget appropriations for the year 1921 under the heading of "Gifts"; said sum of \$631.97 to be for the use of the Henry J. Sweeney Post, American Legion, and be it further

Resolved, that this resolution shall take effect upon its passage.

June 24, 1921 In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION making additional appropriation of Twelve Thousand Dollars for Police Department.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Twelve Thousand Dollars (\$12,000) be and hereby is appropriated for the use of the Police Department; same to be in addition to the 1921 budget appropriation and to be expended exclusively to regulate traffic, such as the purchase of motorcycles and equipment, wages of extra men for traffic duty, and such other expenses as will provide a traffic squad consistent with the population of the city and the protection of its citizens, and be it further

Resolved, that said sum of Twelve Thousand Dollars (\$12,000) be charged to the account of "Estimated Revenue."

Resolved, that this resolution shall take effect upon its passage.

June 24, 1921 In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION relating to an appropriation of Fifteen Hundred Dollars (\$1500) for Bath House at Nutt Pond.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Fifteen Hundred Dollars (\$1500) be appropriated for the use of the Committee on Lands and Buildings to be expended to build a bath house at Nutt Pond, provide the necessary fixtures for same, and to pay the wages of a caretaker for the season of 1921; said sum of Fifteen Hundred Dollars (\$1500) to be charged to the account of "Estimated Revenue" and be it further

Resolved, that this resolution shall take effect upon its passage.

July 5, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION making a temporary loan of Two Thousand Dollars (\$2000)

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Two Thousand Dollars (\$2000) be borrowed for the use of said city by issuing notes signed by the Mayor and countersigned by the City Treasurer, payable within twelve months from the date of issue; said sum of Two Thousand Dollars to be expended for purchase of equipment for Weston School, and be it further

Resolved, that this resolution shall take effect upon its passage.

September 6, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,
Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,
City Clerk

RESOLUTION authorizing an issue of Nine Hundred Thousand Dollars (\$900,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Nine Hundred Thousand Dollars (\$900,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of Nine Hundred Thousand Dollars (\$900,000) to be appropriated as follows:

Purchase of land and the construction of a bridge spanning the Merrimack River in the vicinity of Byron Street on the east side and between Woodbury and Frederick Streets on the west side \$900,000.00

Said bonds to be dated November 1, 1921 and payable to the bearer as follows:

Forty-Five Thousand Dollars (\$45,000) on each of the following dates:

November 1, 1922	November 1, 1923	November 1, 1924
November 1, 1925	November 1, 1926	November 1, 1927
November 1, 1928	November 1, 1929	November 1, 1930
November 1, 1931	November 1, 1932	November 1, 1933
November 1, 1934	November 1, 1935	November 1, 1936
November 1, 1937	November 1, 1938	November 1, 1939
November 1, 1940	November 1, 1941	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer, to bear interest at the rate of five per cent (5%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually, on the first days of May and November of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and Standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

Resolved, that this resolution shall take effect upon its passage.

September 30, 1921 In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION authorizing an issue of Three Hundred Thousand Dollars (\$300,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Three Hundred Thousand Dollars (\$300,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An act to authorize Municipal Corporations to issue bonds," as amended by Chapter 129. Session Laws of 1917; said sum of Three Hundred Thousand Dollars (\$300,000) to be appropriated as follows:

For new school buildings and equipment for same \$300,000.00

Said bonds to be dated October 1, 1921 and payable to the bearer as follows:

Fifteen Thousand Dollars (\$15,000) on each of the following dates::

October 1, 1922	October 1, 1923	October 1, 1924
October 1, 1925	October 1, 1926	October 1, 1927
October 1, 1928	October 1, 1929	October 1, 1930
October 1, 1931	October 1, 1932	October 1, 1933
October 1, 1934	October 1, 1935	October 1, 1936
October 1, 1937	October 1, 1938	October 1, 1939
October 1, 1940	October 1, 1941	

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer, to bear interest at the rate of five per cent (5%) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually, on the first days of April and October of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and Standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

Resolved, that this resolution shall take effect upon its passage.

September 30, 1921 In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION relating to temporary loan of Thirty-Five Thousand Dollars (\$35,000) for Department of Highways.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One:

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the Mayor be and hereby is authorized to make a temporary loan of Thirty-Five Thousand Dollars (\$35,000), giving for the same a note or notes of the City of Manchester, signed by the Mayor and

countersigned by the City Treasurer and payable on or before twelve months from date of issue; said sum of Thirty-Five Thousand Dollars (\$35,000) to be expended as follows:

\$31,000 additional appropriation for permanent highway work.

4,000 for inspection of McGregor and Kelley St. Bridges.

and be it further

Resolved, that this resolution shall take effect upon its passage.

October 18, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

Under date of December 6, 1921, the Finance Commission approved the above item of \$31,000 for the Department of Highways and reduced the item of \$4,000 to \$1,800, so that said resolution now reads "Resolution authorizing a temporary loan of Thirty-Two Thousand Eight Hundred Dollars (\$32,800) to be appropriated as follows:

\$31,000 additional appropriation for permanent highway work.

1,800 for inspection of McGregor and Kelley St. Bridges.

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION making a temporary loan of Four Hundred Thousand Dollars (\$400,000) in anticipation of the taxes of the present year.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That for the purpose of paying such claims against the City of Manchester as may fall due before the thirty-first day of December, 1921, the City Treasurer of said city be and hereby is authorized and empowered to make such temporary loans from time to time for the use of said city of sums not exceeding the aggregate amount of Four Hundred Thousand Dollars (\$400,000); said loans being in anticipation

of the taxes of the present year and hereby expressly made payable therefrom; said Treasurer giving for the said loans the notes of the said city bearing the authenticating certificate of the Manchester Safety Deposit and Trust Company of Manchester, New Hampshire. Said notes to be signed by the Treasurer and countersigned by the Mayor of said Manchester and payable within one year from their respective dates, and be it further

Resolved, that this resolution shall take effect upon its passage.

November 1, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION authorizing an issue of Twenty Thousand Dollars (\$20,000) Municipal Bonds.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Twenty Thousand Dollars (\$20,000) be borrowed for the use of said city by issuing bonds in accordance with an act of the Legislature of 1895, entitled, "An act to authorize municipal corporations to issue bonds," as amended by Chapter 129, Session Laws of 1917; said sum of Twenty Thousand Dollars (\$20,000) to be appropriated as follows:

For repairing Spring Street School.

Said bonds to be dated January 1, 1922 and payable to the bearer as follows:

One Thousand Dollars on each of the following dates:

January 1, 1923	January 1, 1924	January 1, 1925
January 1, 1926	January 1, 1927	January 1, 1928
January 1, 1929	January 1, 1930	January 1, 1931
January 1, 1932	January 1, 1933	January 1, 1934
January 1, 1935	January 1, 1936	January 1, 1937
January 1, 1938	January 1, 1939	January 1, 1940
January 1, 1941		

Said bonds to bear the city seal, to be signed by the Mayor and countersigned by the City Treasurer, to bear interest at the rate of four

and one-half per cent ($4\frac{1}{2}\%$) per annum from date of issuance and to have coupons attached bearing the fac-simile signature of the City Treasurer for the payment of interest at said rate, semi-annually, on the first days of July and January of each year and the City Treasurer is hereby authorized to fix the place of payment of interest and principal of said bonds and under the instructions of the Mayor and Standing Committee on Finance, is authorized to sell said bonds to the highest responsible bidder and to do all things necessary and proper to complete and carry into effect the issue of said bonds, and be it further

Resolved, that this resolution shall take effect upon its passage.

December 20, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION relating to compensation for Inspectors of Elections and Moderators.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred, Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Ten Dollars (\$10) be paid the Ballot Inspectors of each ward and the sum of Ten Dollars (\$10) be paid the Moderators of each ward for services rendered at the special election held March 12, 1921, and be it further

Resolved, that this resolution shall take effect upon its passage.

December 30, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION relating to transfers for the year 1921.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the City Auditor be and hereby is authorized to make the following transfers to balance departmental accounts for the year 1921:

Transfer to balance deficit:

Treasurer	\$1.96
Tax Collector	1,167.50
Legal Department	1.03
City Messenger	10.58
Election Expenses	1,637.62
Old Court House	852.89
Municipal Court	50.00
School Department	19,532.39
Damages and Claims	5,985.87
Incidental Expenses	4,364.72
Public Bath Houses	87.13
Fuel Account	1,431.67
Public Scales	31.75
Interest on Temporary Loans	3,164.00
Interest on General Loans	14,320.00

Transfer to balance credit:

Mayor	\$352.24
Mayor's Incidentals	450.00
Aldermen	33.02
Auditor	22.12
Assessors	385.54
City Clerk	52.05
Engineering	3.16
Superintendent of Buildings	136.02
Board of Registrars	3.37
City Hall	250.44
Care of City Clocks	28.35
Police Commission	2,331.71
Fire Department	117.22
Fire Alarm Telegraph	100.98
Sealer of Weights and Measures	112.37

Health Department	1,616.02
City Physician	184.28
Vital Statistics	319.50
Public Comfort Station	267.44
Board of Examiners of Plumbers	4.48
Department of Highways	10,762.78
Street Lighting	352.05
Charities Department	1,453.60
Charities Special Account .....	.05
Indigent Soldiers	86.00
Carpenter Library	23.06
Celebrations and Entertainments	4.00
Printing City Reports	911.37
Finance Commission	1,058.75
Patriotic Purposes	77.72
Printing and Stationery	324.90
Supervision of Construction of New Schools ..	308.94
Municipal Gardens	15.67
Pine Grove Cemetery	122.14
Valley Cemetery	36.88
Amoskeag Cemetery	97.55
Municipal Indebtedness	68,800.00
Taxes abated after Payment	170.99

December 30, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

RESOLUTION relating to appropriation for Three Hundred Fifty Dollars (\$350) for Soldiers' and Sailors' medallions.

CITY OF MANCHESTER

In the year One Thousand Nine Hundred Twenty-One.

Resolved, by the Board of Mayor and Aldermen of the City of Manchester, in City Council assembled, as follows:

That the sum of Three Hundred Fifty Dollars (\$350) be and is hereby appropriated for the purchase of additional medallions to be

presented to the parents of the soldiers and sailors who died in the world war, and be it further

Resolved, that this resolution shall take effect upon its passage.

December 30, 1921. In Board of Mayor and Aldermen. Passed to be enrolled.

(Signed)

MOISE VERRETTE,

Mayor

A true copy. Attest:

(Signed)

WILLIAM J. O'BRIEN,

City Clerk

TREASURER'S REPORT

STATEMENT OF THE RECEIPTS AND EXPENDITURES OF THE CITY OF MANCHESTER, N. H., FOR THE YEAR 1921

RECEIPTS

January receipts	\$358,957.33
February receipts	343,225.24
March receipts	611,827.90
April receipts	93,198.15
May receipts	274,663.68
June receipts	530,035.61
July receipts	357,065.33
August receipts	637,221.67
September receipts	299,504.01
October receipts	253,430.96
November receipts	395,162.75
December receipts	2,703,998.22

Total receipts	\$6,858,290.85
Cash on hand January 1, 1921	2,705.09

\$6,860,995.94

=====

EXPENDITURES

January Warrants

Warrant No. 1	\$15,110.38
2	136,068.61
3	9,702.18
4	18,083.33
5	89,030.82

Total expenditures for January	\$267,995.32
--------------------------------------	--------------

February Warrants

Warrant No. 6	\$14,529.46
7	132,476.25
8	13,849.01
9	20,780.71
10	106,091.65

Total expenditures for February	\$287,727.08
---------------------------------------	--------------

March Warrants

Warrant No. 11	.....	\$18,334.88
12	.....	104,960.42
13	.....	21,219.74
14	.....	13,676.99
15	.....	76,598.99

Total expenditures for March \$234,791.02

April Warrants

Warrant No. 16	.....	\$269,913.14
17	.....	129,579.09
18	.....	23,738.62
19	.....	13,895.00
20	.....	125,154.38

Total expenditures for April \$562,280.23

May Warrants

Warrant No. 21	.....	\$21,358.85
22	.....	154,895.66
23	.....	25,959.77
24	.....	55,979.90
25	.....	41,349.41

Total expenditures for May \$299,543.59

June Warrants

Warrant No. 26	.....	\$13,058.56
27	.....	164,624.05
28	.....	19,527.56
29	.....	72,230.28
30	.....	133,670.48

Total expenditures for June \$403,110.93

July Warrants

Warrant No. 31	.....	\$12,201.48
32	.....	206,692.49
33	.....	31,761.59
34	.....	16,975.27
35	.....	97,915.73

Total expenditures for July \$365,546.56

August Warrants

Warrant No. 36	\$17,102.10
37	250,524.78
38	31,185.60
39	19,928.07
40	34,785.87

Total expenditures for August \$353,526.42

September Warrants

Warrant No. 41	\$56,577.98
42	313,254.93
43	28,145.00
44	22,177.59
45	96,084.43

Total expenditures for September \$516,239.93

October Warrants

Warrant No. 46	\$22,652.50
47	244,359.07
48	39,648.62
49	64,795.97
50	32,859.46

Total expenditures for October \$404,315.62

November Warrants

Warrant No. 51	\$44,925.47
52	279,607.85
53	26,079.46
54	20,512.25
55	24,950.08

Total expenditures for November \$396,075.11

December Warrants

Warrant No. 56	\$16,974.22
57	1,139,668.81
58	68,897.14

ANNUAL OFFICIAL REPORT

59	1,177,624.44	
60	44,832.44	
61	18,008.14	
		<hr/>
Total expenditures for December	\$2,466,005.19	
		<hr/>
Total expenditures	\$6,557,157.00	
Cash on hand December 31, 1920	303,838.94	
		<hr/>
		\$6,860,995.94

(Signed)

A. L. PARTRIDGE,
Treasurer

TAX COLLECTOR'S REPORT

CITY AUDITOR,
Manchester, N. H.

Dear Sir:

I submit herewith statement of taxes collected during the year beginning January 1, 1921 and ending December 31, 1921.

Respectfully yours,
(Signed) EMILE P. HEBERT,
Tax Collector.

Statement of Old Taxes.

	Balance uncollected Jan.	Add'tl Warrants	Total	Collected	Abated	Balance uncollected Dec.
Year.	1, 1921					31, 1921
1911	\$9,916.19		\$9,916.19			\$9,916.19
1912	6,523.39		6,523.39	\$1.50	\$3.02	6,518.87
1913	4,933.91	\$4.56	4,938.47	4.56	1.52	4,932.39
1914	6,617.58	4.00	6,621.58	10.00	12.00	6,599.58
1915	5,607.20	6.00	5,613.20	4.00	16.00	5,593.20
1916	6,665.60	8.00	6,673.60	19.56	44.00	6,610.04
1917	8,124.13	28.00	8,152.13	78.92	192.00	7,881.21
1918	5,025.78	14.00	5,039.78	154.23	180.59	4,704.96
1919	7,987.42	36.00	8,023.42	779.14	573.23	6,671.05
1920	153,822.67	1,570.84	155,393.51	128,968.03	5,795.87	20,629.51
	<u>\$215,223.87</u>	<u>\$1,671.40</u>	<u>\$216,895.27</u>	<u>\$130,019.94</u>	<u>\$6,818.23</u>	<u>\$80,057.00</u>

Statement of 1921 Taxes

Total Warrant	\$2,788,597.39
Polls Collected	\$158,002.50
Real Estate Collected	2,352,416.74
Abatements	8,026.25
Balance Uncollected	270,151.90
	<u>\$2,788,597.39</u>
	<u>\$2,788,597.39</u>

Collections from December 19 to December 31, 1921, reported January 3, 1922, not included in above report.

Polls 1918	\$2.00
Polls 1919	6.00

Polls 1920	56.00	
Prop. 1920	600.60	
Polls 1921	3,000.00	
Prop. 1921	15,256.54	
	<hr/>	
	\$18,921.25	
Interest	158.62	
Costs	137.60	
	<hr/>	
	\$19,217.47	
	=====	
Reported Jan. 3, 1922		\$8,043.16
Reported Jan. 3, 1922		11,174.31
		<hr/>
		\$19,217.47
		=====
Statement of other miscellaneous collections from January 1, 1921 to December 31, 1921.		
Interest on Deferred Taxes		\$3,695.22
Costs on Deferred Taxes		2,740.50
		<hr/>
Total		\$6,435.72
Tax Titles Redeemed		\$3,344.73
Interest on Tax Titles		\$215.29
Costs on Tax Titles		60.90
		<hr/>
Total		\$276.19
		=====

REPORT OF THE CITY PHYSICIAN

To the Board of Mayor and Aldermen:

GENTLEMEN—I herewith submit my annual report giving a detailed statement of the medical services to the poor of the city which came under my official care during the year of 1921 as follows:

274 day and night calls at homes and at police station.
 160 office medical consultations.
 28 office surgical consultations and dressings.
 8 obstetrical cases.
 4 gynecology cases.
 1 curettage.
 2 cases of miscarriage.
 1 dislocation of shoulder.
 2 fractures, arm.
 3 examinations of insane and calls.
 26 physical examinations of aspirant firemen.
 14 physical examinations of aspirant policemen.
 1,035 vaccinations of school boys in office and in schools.

Yours respectfully,

GUSTAVE LAFONTAINE,

City Physician.

REPORT OF THE COMMISSIONER OF CHARITIES, 1921

Amount appropriated for the year		\$29,600.00
Amount refunded as a credit		53.75
Amount of expenditures for the year	\$28,200.15	
Amount transferred to General Cash	1,453.60	
	<hr/>	<hr/>
	\$29,653.75	\$29,653.75
	=====	=====

EXPENDITURES

Salaries:

Thomas J. Quirk, Commissioner	\$2,100.00	
Josephine F. C. Beaudet, Clerk	1,300.00	
Elizabeth J. Quirk (Vacation substitute) .	50.00	
	<hr/>	\$3,450.00

Other expenses:

Provisions	\$12,726.49	
Board and Care	7,954.76	
Rent	871.00	

Fuel	1,719.34	
Shoes	425.90	
Milk	55.37	
Medicine	357.42	
Transportation	168.07	
Clothing	51.38	
Burials	271.00	
Miscellaneous	21.00	
Office supplies	128.42	
	<hr/>	\$24,750.15
		<hr/>
		\$28,200.15
		<hr/>

INDIGENT SOLDIERS

Amount appropriated for the year		\$400.00
Amount expended for the year	\$314.00	
Amount transferred to General Cash	86.00	
	<hr/>	<hr/>
	\$400.00	\$400.00
	<hr/>	<hr/>

SPECIAL ACCOUNT

Amount transferred to credit of Charities Department from Parks and Commons Department ..		\$150.00
Amount expended for shoes by Charities Dept.	\$149.95	
Amount transferred to General Cash .....	.05	
	<hr/>	<hr/>
	\$150.00	\$150.00
	<hr/>	<hr/>

Respectfully submitted,

(Signed)

THOMAS J. QUIRK,
Commissioner of Charities.

EXEMPT PROPERTY, 1921

CITY SCHOOLS

High School, Beech and Lowell Sts.		
Building	\$220,300.00	
59,400 sq. ft. land	29,700.00	
		\$250,000.00
Franklin St. School, Franklin St.		
Building	\$15,000.00	
19,200 sq. ft. land	24,000.00	
		39,000.00
Spring St. School, Spring St.:		
Building	\$13,000.00	
11,550 sq. ft. land	11,550.00	
		24,550.00
Lincoln School, Lincoln St.:		
Building	\$57,000.00	
40,000 sq. ft. land	20,000.00	
		77,000.00
Ash St. School, Bridge and Maple Sts.:		
Building	\$68,188.00	
57,530 sq. ft. land	21,812.00	
		90,000.00
Main St. School, Main St.:		
Building	\$19,000.00	
40,293 sq. ft. land	16,000.00	
		35,000.00
Webster St. School, Webster and Chestnut Sts.		
Building	\$53,290.00	
55,714 sq. ft. land	16,710.00	
		70,000.00
Manual Training School, Lowell St.:		
Building	\$7,350.00	
9,650 sq. ft. land	9,650.00	
		17,000.00
Maynard School, Merrimack and Union Sts.:		
Building	\$76,000.00	
22,200 sq. ft. land	9,000.00	
		85,000.00

Parker School, So. Main St.:

Building	\$28,120.00	
19,402 sq. ft. land	3,880.00	
		32,000.00

Bakersville School, Elm and Shasta Sts.:

Building	\$95,220.00	
23,937 sq. ft. land	4,780.00	
		100,000.00

Stark District School, River Road.:

Building	\$1,800.00	
1 acre of land	500.00	
		2,300.00

Amoskeag School, Front St.:

Building	\$14,100.00	
6,000 sq. ft. land	900.00	
		15,000.00

Rimmon School, Dubuque and Amory Sts.:

Building	\$35,850.00	
16,600 sq. ft. land	4,150.00	
		40,000.00

Goffe's Falls School, Brown Ave.:

Building	\$14,000.00	
47,916 sq. ft. land	500.00	
		14,500.00

Harvey District School, Willow St.:

Building	\$2,200.00	
19,800 sq. ft. land	100.00	
		2,300.00

Webster Mills School, Pond Road:

Building	\$500.00	
5,685 sq. ft. land	100.00	
		600.00

Mosquito Pond School, Derry Road.:

Building	\$1,550.00	
10,074 sq. ft. land	100.00	
		1,650.00

Youngsville School, Candia Road.:

Building	\$16,130.00	
43,560 sq. ft. land	870.00	
		17,000.00

Pearl St. School, Pearl St.:

Building	\$25,740.00	
21,331 sq. ft. land	4,260.00	
		30,000.00

CITY OF MANCHESTER

75

Varney School, Bowman and Masts Sts.:

Building	\$46,440.00	
57,128 sq. ft. land	8,560.00	
		<hr/> 55,000.00

Hallsville School, Jewett St.:

Building	\$50,600.00	
44,000 sq. ft. land	4,400.00	
		<hr/> 55,000.00

Straw School, Chestnut St.:

Building	\$33,800.00	
32,400 sq. ft. land	16,200.00	
		<hr/> 50,000.00

Wilson School, Wilson and Auburn Sts.:

Building	\$74,680.00	
41,600 sq. ft. land	8,320.00	
		<hr/> 83,000.00

South Manchester School, Beech Ave.:

Building	\$14,100.00	
48,400 sq. ft. land	2,400.00	
		<hr/> 16,500.00

Chandler School, Concord and Ashland Sts.:

Building	\$44,460.00	
22,683 sq. ft. land	5,540.00	
		<hr/> 50,000.00

Brown School, Amory and Alsace Sts.:

Building	\$32,700.00	
39,250 sq. ft. land	7,300.00	
		<hr/> 40,000.00

Total	\$1,292,400.00	
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CITY ENGINE HOUSES

Central Fire Station, Vine St.:

Building	\$134,750.00	
12,625 sq. ft. land	25,250.00	
		<hr/> \$160,000.00

No. Main St. Engine House, Main St.:

Building	\$24,820.00	
17,950 sq. ft. land	7,180.00	
		<hr/> 32,000.00

Webster St. Engine House, Webster St.

Building	\$32,350.00	
8,510 sq. ft land	2,650.00	
		<hr/> 35,000.00

Merrimack Engine House, Lake Ave.:

Building	\$26,500.00	
10,000 sq. ft land	3,500.00	
		<hr/> 30,000.00

Hose House and Cottage, Maple St.:

Building	\$5,410.00	
10,370 sq. ft. land	2,590.00	
		<hr/> 8,000.00

Engine House, Rimmon and Amory Sts

Building	\$28,800.00	
6,000 sq. ft. land	1,200.00	
		<hr/> 30,000.00

So. Manchester Hose House, Elm St.:

Building	\$4,620.00	
4,425 sq. ft. land	880.00	
		<hr/> 5,500.00

Hose House-Ward Room, Somerville St.:

Building	\$20,420.00	
10,527 sq. ft. land	1,580.00	
		<hr/> 22,000.00

Engine House, Weston St.:

Building	\$8,000.00	
15,000 sq. ft. land	1,500.00	
		<hr/> 9,500.00

Hose House, Brown Ave.:

Building	\$1,184.00	
2,337 sq. ft. land	116.00	
		<hr/> 1,200.00

Engine House, So. Main and McDuffie Sts.:

Building	\$24,200.00	
7,993 sq. ft. land	800.00	
		<hr/> 25,000.00

Hose House, Candia Road.:

Building, on Water Works land	850.00	
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Total		<hr/> \$359,050.00
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OTHER PUBLIC BUILDINGS

Carpenter Memorial Library, Pine St.:

Building	\$327,730.00	
48,180 sq. ft. land	72,270.00	
		<hr/>
		\$400,000.00

City Hall, Elm and Market Sts.:

Building	\$70,000.00	
1,000 sq. ft. land	230,000.00	
		<hr/>
		300,000.00

City Farm Mammoth Road:

Building	\$80,000.00	
107.26 acres land	129,230.00	
		<hr/>
		209,230.00

Old Court House, Franklin St.:

Building	\$21,000.00	
19,000 sq. ft. land	19,000.00	
		<hr/>
		40,000.00

Old Battery Bldg., Manchester St.:

Building	\$11,450.00	
3,400 sq. ft. land	2,550.00	
		<hr/>
		14,000.00

Police Station, Manchester St.:

Building	\$70,750.00	
11,000 sq. ft. land	19,250.00	
		<hr/>
		90,000.00

City Stables, Granite and Depot Sts.:

Building	\$27,100.00	
61,936 sq. ft. land	92,900.00	
		<hr/>
		120,000.00

City Yard, Hayward to Valley Sts.:

Building	\$5,800.00	
231,000 sq. ft. land	46,200.00	
		<hr/>
		52,000.00

Police Station, Clinton St.:

Building	\$4,780.00	
3,600 sq. ft. land	720.00	
		<hr/>
		5,500.00

Ward Room, Lake Ave.:

Building	\$6,500.00	
3,000 sq. ft. land	1,500.00	
		<hr/>
		8,000.00

Ward Room, Blodgett St.:

Building	\$3,500.00	
9,000 sq. ft. land	4,500.00	
		<hr/>
		\$8,000.00

Hose House, Mammoth Road.:

Building	\$1,250.00	
28,580 sq. ft. land	2,850.00	
		<hr/>
		4,100.00

Bath House, Railroad St.:

Building	\$500.00	
2.42 acres land	950.00	
		<hr/>
		1,450.00

City Stable, District No. 10 1,200.00

City Scales, Franklin St. 300.00

Bath House, Corning Road, 500.00

Total \$1,254,280.00

OTHER PROPERTY, OWNED BY CITY

Public comfort, Merrimack common,	\$15,000.00
Soldiers' monument, Merrimack common	25,000.00
Amoskeag bridge, over Merrimack river	25,000.00
Fountains and water-troughs, various sts	3,600.00
City tomb, Valley cemetery	10,000.00
McGregor bridge, over Merrimack river	100,000.00
Granite Bridge, over Merrimack river	150,000.00
So. Main St. bridge, over Piscataquog river	30,000.00
Second St. bridge, over Piscataquog river	55,000.00
Kelley St. bridge, over Piscataquog river	103,500.00
Granite St. Bridge, over railroad	6,000.00
Print Works bridge, over Canal	15,000.00
Elm St. bridge, So. Manchester	50,000.00
Two bridges, District No. 9	2,000.00
Brown Ave., bridge, Goffe's Falls	3,500.00
Sewer construction	1,434,368.00
Gravel lot, Bridge St. extension	500.00
Gravel lot, Wilkins St.	400.00
	<hr/>
Total	\$2,028,868.00

PARKS AND CEMETERIES

Valley cemetery, Pine St., 19.7 acres	\$230,000.00
Pine Grove cemetery, Brown Ave., 265.75 acres	412,644.00
Ursula chapel, Pine Grove cemetery	16,000.00

Amoskeag cemetery, Goffstown Road, 1.27 acres	\$1,107.00
Stark Park, River road, 30 acres	60,000.00
Derryfield Park, Bridge St., 76 acres	114,000.00
Concord common, 183,000 sq. ft.	183,000.00
Tremont common, 98,065 sq. ft.	49,000.00
Hanover common, 132,000 sq. ft.	99,000.00
Park Common, 157,800 sq. ft.	78,900.00
Cemetery brook park, 758,700 sq. ft.	22,761.00
Merrimack common, 256,500 sq. ft.	769,500.00
Wagner park, 429,250 sq. ft.	6,430.00
Lafayette park, 90,500 sq. ft.	45,200.00
Simpson park, 24,570 sq. ft.	12,275.00
Prout park, 223,601 sq. ft.	22,300.00
East Side park,, 19,363 sq. ft.	5,000.00
Parker common, 114,000 sq. ft.	11,400.00
Rock Rimmon park, 42.88 acres	17,152.00
Walker park, 69,688 sq. ft.	20,900.00
Bakersville playground, 93,205 sq. ft.	5,744.00
Calef road, 3 acres	1,306.00
Lots added to Rock Rimmon park, 47,288 sq. ft.	3,777.00
Front St., 8 acres	2,500.00
Total	<u>\$2,189,896.00</u>

LAND DEEDED TO CITY ON SALE FOR TAXES

Lot 29, blk. 30, Albany St., 3,000 sq. ft.	\$10.00
Lots 803 to 812 Sampson Ave., 25,000 sq. ft.	20.00
Land, near Neal Road, 57 acres	20.00
Lots 175 to 182, Third St., 20,000 sq. ft.	16.00
Lots 332-333-334 Hartt Ave., 7,381 sq. ft.	110.00
Land So. Main St., 11,829 sq. ft.	1,500.00
Lots 120-121 Berwick St., 8,000 sq. ft.	20.00
Lot 144 Brewster St., 4,000 sq. ft.	10.00
Lots 439-448 Sixth St., 5,000 sq. ft.	10.00
Lots 17-18 Rhododrendron St., 10,000 sq. ft.	10.00
Lot 28 Laxson Ave., 5,000 sq. ft.	30.00
Lot 263 Caron Ave., 3,342 sq. ft.	50.00
Lot 36 Reed Pl. Derry St., 3,833 sq. ft.	38.00
11-20 of 8.19 acres Merrill Road, rear	45.00
Lots 68-69-70 Brunswick St., 12,000 sq. ft.	30.00
Lots 837-838 Sampson Ave., 5,000 sq. ft.	10.00
Lots 248-249 Boynton St., 7,870 sq. ft.	118.00
Lot 79 Brunswick St., 4,000 sq. ft.	10.00
Lot 80, Brunswick St., 4,000 sq. ft.	10.00
Lots 24-25 Blk. 25 Rhododendron St., 10,000 sq. ft.	10.00
Lot 349 Sixth St., 2,500 sq. ft.	10.00
Lots 11-12-13-14-15 near Derry road, 6,975 sq. ft.	10.00

Lot 37 Boylston St., 4,000 sq. ft.	\$10.00
Lot 53 Huntington Ave., 5,000 sq. ft.	150.00
Lots 94-95-96-97-98 Woodlawn Ave., 11,050 sq. ft.	50.00
Lots 90-91-92-93 Brunswick St., 16,000 sq. ft.	40.00
Lots 82-83-84 Brunswick St., 12,000 sq. ft.	30.00
Lot 158 Woodlawn Ave., 4,325 sq. ft.	10.00
Lots 101-102-103 Berwick St., 12,000 sq. ft.	30.00
Lots 109-110-111-112 Berwick St., 16,000 sq. ft.	40.00
Lot 155 Brewster St., 4,000 sq. ft.	10.00
Lots 9-10 Boylston St., 8,000 sq. ft.	20.00
Lot 30 Mammoth Road, 4,867 sq. ft.	100.00
Lot 196 Groveland Ave., 2,290 sq. ft.	20.00
Lot 117 Groveland Ave., 2,310 sq. ft.	20.00
$\frac{1}{2}$ lot 157 Groveland Ave., 1,260 sq. ft.	30.00
Lot 345 Dunbar St., 2,000 sq. ft.	80.00
Lot 433 Dunbar St., 1,390 sq. ft.	56.00
Lot 79 Myrtle Ave., 5,000 sq. ft.	25.00
Lots 13-14 blk., 17, Waltham St., 10,000 sq. ft.	20.00
Lot 65 Cody St., 5,000 sq. ft.	100.00
Lots 2 to 16 blk. 30, Springfield St., 75,000 sq. ft.	75.00
Lot 8 Boylston St., 4,000 sq. ft.	10.00
Lot 3 to 16 blk. 34, Pembroke St., 70,000 sq. ft.	70.00
Lots 17 to 30 blk. 34, Waltham St., 70,000 sq. ft.	70.00
Lots 1 to 10, blk. 23, Massachusetts Ave., 50,000 sq. ft.	55.00
Lots 311-310-150 Woodbine Ave., 14,796 sq. ft.	295.00
Lots 379-380 Fifth St., 5,000 sq. ft.	10.00
Lot 49 Boylston St., 4,000 sq. ft.	10.00
Lot 22 Centennial St., 5,000 sq. ft.	20.00
Lot 73 Centennial St., 5,000 sq. ft.	20.00
Lot Valley and Foster Ave., 1,110 sq. ft.	277.00
Land rear of Beacon Bldg., 239 sq. ft.	220.00
Lot 43 Fogg Ave., 3,769 sq. ft.	60.00
Lots 6-7 blk. 17, Pembroke St., 10,000 sq. ft.	10.00
Lots 15-16, 17 blk. 17, Waltham St., 15,000 sq. ft.	15.00
Lot 81 Brunswick St., 4,000 sq. ft.	10.00
Lots 18-19-20-21-22-23-24-25 Boylston St., 31,900 sq. ft.	80.00
Lot 41 Boylston St., 4,000 sq. ft.	10.00
Lot 71 Brunswick St., 4,000 sq. ft.	10.00
Lots 88-89 Brunswick St., 8,000 sq. ft.	20.00
Lots 104-105-106-107-108 Berwick St., 20,000 sq. ft.	50.00
Lots 135-136 Woodlawn Ave., 6,500 sq. ft.	20.00
Lots 141-140 Brewster St., 8,000 sq. ft.	20.00
Lot 138 Brewster St., 4,000 sq. ft.	10.00
Lots 113-114-115-116-117 Berwick St., 20,000 sq. ft.	50.00
Lot 168 Bradford St., 3,100 sq. ft.	10.00
Lot 166 Bosworth St., 2,975 sq. ft.	10.00

Lot 162 Bradford St., 4,000 sq. ft.	\$10.00
Lots 11-12 Boylston St., 8,000 sq. ft.	20.00
Lots 1-2-3 Woodlawn Ave., 10,500 sq. ft.	30.00
Lot 7 Boylston St., 4,000 sq. ft.	10.00
Lots 50-51 Boylston St., 8,000 sq. ft.	20.00
Lots 156-157 Brewster St., 8,575 sq. ft.	20.00
Lots 7 to 14, blk. 31 Massachusetts Ave., 40,000 sq. ft.	40.00
Lot 11 Brown Ave., 2,500 sq. ft.	100.00
Lots 291-292-293 Dunbar St., 5,551 sq. ft.	110.00
Lots 21-22-23 blk. 32, Massachusetts Ave., 15,000 sq. ft. ...	15.00
Lots 8-9-10 blk. 17, Pembroke St., 15,000 sq. ft.	15.00
Land Merrill road, 4,059 sq. ft.	20.00
Lots 437-438 Sixth St., 5,000 sq. ft.	10.00
Land Goffstown road, 20,550 sq. ft.	205.00
Lot 223 Revere Ave., 5,000 sq. ft.	100.00
Lots 74-75-76 Brunswick St., 12,000 sq. ft.	30.00
Lot 100 Grand Ave., 4,500 sq. ft.	135.00
Lot 20 blk. 32, Massachusetts Ave., 5,000 sq. ft.	10.00
Lot 119 Berwick St., 3,796 sq. ft.	10.00
Lot 4 blk. 5 Springfield St., 5,000 sq. ft.	5.00
Lots 1-2-3 blk. 5, Massachusetts Ave., 17,350 sq. ft.	20.00
Lot Highland Park Ave., 10,000 sq. ft.	150.00
Lots 109-110-111 Villa Boulevard, 6,002 sq. ft.	240.00
Lot 99 Centennial St., 5,198 sq. ft.	20.00
Lots 19 to 26 blk. 22 Massachusetts Ave., 40,000 sq. ft.	40.00
Lots 5-6-7-8 near Derry Road., 6300 sq. ft.	10.00
Lots 13-14 blk. 35, Pembroke St., 10,000 sq. ft.	10.00
Lots 3-4-5-6-7 blk. 26, Rhododendron St., 25,000 sq. ft.	25.00
Lot 164 Bradford St., 4,000 sq. ft.	10.00
Lots 142-143 Brewster St., 8,000 sq. ft.	20.00
Lots 145-146-147 Brewster St., 12,000 sq. ft.	30.00
Lots 22-23 Exeter St., 10,000 sq. ft.	330.00
Lot 834 Sampson Ave., 2,500 sq. ft.	10.00
Lot 63 Isabella St., 5,000 sq. ft.	20.00
Lot Cilley Road, 5,000 sq. ft.	80.00
Lot 62 Brunswick St., 4,000 sq. ft.	10.00
Lot 344 Fifth St., 2,500 sq. ft.	10.00
Lots 8-9 blk. 26, Rhododendron St., 10,000 sq. ft.	10.00
Lots 1-2 blk. 26, Rhododendron St., 10,000 sq. ft.	10.00
Lot 833 Sampson Ave., 2,500 sq. ft.	10.00
Lot 832 Sampson Ave., 2,500 sq. ft.	10.00
Lots 121-122-123 Groveland Ave., 7,620 sq. ft.	38.00
Lot 188b View St., 1,194 sq. ft.	17.00
Lots 123-124 Donahoe St., 1,000 sq. ft.	100.00
Lot 116 Harriman St., 4,550 sq. ft.	16.00
Land near Corning road	10.00

Lot 10 near Derry road, 1,500 sq. ft.	\$10.00
Lots 26-27-28 Bowditch St., 9,760 sq. ft.	30.00
Land near Neal road, 3.45 acres	120.00
Lot 29 Bowditch St., 2,300 sq. ft.	10.00
Lots 11-12 blk. 32, Worcester St., 10,000 sq. ft.	10.00
Lots 15-16 blk. 35, Pembroke St., 10,000 sq. ft.	10.00
Lot 108 Hillside Ave., 5,000 sq. ft.	25.00
Lots 124-125 Hillside Ave., 6,272 sq. ft.	31.00
Lots 124-125 Groveland Ave., 5,070 sq. ft.	25.00
Lots 445-446-447 Sixth St., 7,500 sq. ft.	12.00
Lot 6177 Clay St., 14,352 sq. ft.	715.00
Lot 36 Boylston St., 4,000 sq. ft.	10.00
Lot 21 Centennial St., 5,000 sq. ft.	20.00
Lot 165 Bosworth St., 4,280 sq. ft.	10.00
Lot Massabesic St., 9,870 sq. ft.	1,480.00
461-467 Maple St., 8,458 sq. ft. land, \$2,114; bldgs, \$6,186 ..	8,300.00
Lot 52 Boylston St., 4,000 sq. ft.	10.00
Lot 159 Dickey St., 5,000 sq. ft.	100.00
Lot 16-19 near Derry road, 2,910 sq. ft.	10.00
Lot 9 near Derry road, 2,210 sq. ft.	10.00
Lot 469 Seventh St., 2,500 sq. ft.	10.00
Lot 163 Bradford St., 4,000 sq. ft.	10.00
Lots 359-360 Sixth St., 5,000 sq. ft.	10.00
Lot 45 Centennial St., 5,000 sq. ft.	33.00
Lot 11 Kearsarge St., 5,000 sq. ft.	50.00
Lot 42 Harwich St., 3,262 sq. ft.	16.00
Lot 245 Wolcott St., 2,434 sq. ft.	25.00
Lots 361-362 Sixth St., 5,000 sq. ft.	10.00
Lot 32, blk. 3, Michigan Ave., 5,000 sq. ft.	25.00
Lot Hapgood Land,	10.00
Lots 56-57-58-59 Woodlawn Ave., 15,900 sq. ft.	40.00
Lot 67 Brunswick St., 4,000 sq. ft.	10.00
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Total	\$17,823.00

PROPERTY OWNED BY CATHOLIC CHURCHES, SCHOOLS AND PARSONAGES

St. Augustine Church and School, Spruce and

Beech Sts.:

Building	\$87,000.00	
26,000 sq. ft land	13,000.00	
<hr/>		100,000.00

St. Augustine School, Spruce and Beech Sts.:

Building	\$11,500.00	
15,000 sq. ft. land	7,500.00	
<hr/>		19,000.00

St. Augustine Orphanage, 251 Lake Ave.:		
Building	\$19,000.00	
10,000 sq. ft. land	3,000.00	
	<hr/>	\$22,000.00
St. Augustine Convent, Cedar and Beech Sts.:		
Building	\$45,000.00	
10,000 sq. ft. land	5,000.00	
	<hr/>	50,000.00
St. Augustine Convent, Jesus-Mary, Spruce St.:		
Building	\$10,780.00	
13,000 sq. ft. land	3,220.00	
	<hr/>	14,000.00
St. Augustine Parsonage, 205 Spruce St.:		
Building	\$7,250.00	
7,500 sq. ft. land	3,750.00	
	<hr/>	11,000.00
St. Marie's Church, Wayne st. and Notre-Dame Ave.:		
Building	\$163,750.00	
72,500 sq. ft. land	36,250.00	
	<hr/>	200,000.00
St. Marie's Parsonage, 378 Notre Dame Ave.:		
Building	\$33,000.00	
10,000 sq. ft. land	5,000.00	
	<hr/>	38,000.00
St. Marie's School, Cartier St.:		
Building	\$46,750.00	
25,000 sq. ft. land	6,250.00	
	<hr/>	53,000.00
St. Marie's Brothers' Home, 279 Cartier St.:		
Building	\$3,850.00	
5,000 sq. ft. land	1,150.00	
	<hr/>	5,000.00
St. Marie's Convent Holy Angels, Notre Dame Ave.:		
Building	\$24,750.00	
22,500 sq.ft. land	11,250.00	
	<hr/>	36,000.00
St. George's Church, Pine and Orange Sts.:		
Building	\$85,655.00	
18,690 sq. ft. land	9,345.00	
	<hr/>	95,000.00

St. George's School, Pine and Orange Sts.:		
Building	\$50,000.00	
10,000 sq. ft. land	5,000.00	
		<hr/> \$55,000.00
St. George's, St. Isidor Convent, Orange St.:		
Building	\$46,000.00	
10,000 sq. ft. land	4,000.00	
		<hr/> 50,000.00
St. George's Parsonage, 517 Pine St.:		
Building	\$6,135.00	
5,930 sq. ft. land	2,865.00	
		<hr/> 9,000.00
St. Joseph's Church, Pine and Lowell Sts.:		
Building	\$138,950.00	
46,050 sq. ft. land	46,050.00	
		<hr/> 185,000.00
St. Joseph's Girls' School, Pine St.:		
Building on church lot		14,000.00
St. Joseph's Holy Rosary School, 30 Cedar St.:		
Building	\$12,750.00	
2,500 sq. ft. land	1,250.00	
		<hr/> 14,000.00
St. Joseph's Library, Union St.:		
Building	\$6,550.00	
4,900 sq. ft. land	2,450.00	
		<hr/> 9,000.00
St. Joseph's High School, Lowell and Birch Sts.:		
Building	\$13,000.00	
8,000 sq. ft. land	12,000.00	
		<hr/> 25,000.00
St. Joseph's Bishop's House, Myrtle and Beech Sts.:		
Building	\$15,900.00	
48,400 sq. ft. land	12,100.00	
		<hr/> 28,000.00
St. Joseph's Infants' Home, Concord St.:		
Building	\$37,140.00	
51,433 sq. ft. land	12,860.00	
		<hr/> 50,000.00
St. Patrick's Orphanage, Hanover St.:		
Building	\$47,000.00	
39,900 sq. ft. land	40,500.00	
		<hr/> 87,500.00

St. Joseph's School, 121 Cedar St.:			
Building	\$12,000.00		
5,000 sq. ft. land	2,000.00		
			\$14,000.00
St. Joseph's Brothers' Home, 462 Pine St.:			
Building	\$5,112.00		
16,775 sq. ft. land	8,388.00		
			13,500.00
St. Joseph's Parsonage, 145-147 Lowell St.:			
Building	\$25,975.00		
16,050 sq. ft. land	9,025.00		
			35,000.00
Sacred Heart Hospital, Amherst St.:			
Building	\$20,000.00		
39,900 sq. ft. land	30,375.00		
			50,375.00
Sacred Heart Hospital Nurses' Home, 192 Amherst St.:			
Building	\$3,000.00		
15,000 sq. ft. land	5,250.00		
			8,250.00
Sacred Heart Parish Church, So. Main St.:			
Building	\$30,000.00		
25,083 sq. ft. land	5,000.00		
			35,000.00
Sacred Heart Parish Sister's Home, 223 So. Main St.:			
Building on Church lot,			5,500.00
Sacred Heart Parish Parsonage, 247 So. Main St.:			
Building	\$5,237.00		
19,596 sq. ft. land	3,963.00		
			9,200.00
St. Edmund Church, Pinard and Henriette Sts.:			
Building	\$9,800.00		
43,905 sq. ft. land	1,200.00		
			11,000.00
St. Edmund Sisters' Home, 48 Henriette St.:			
Building	\$2,015.00		
4,647 sq. ft. land	185.00		
			2,200.00
Our Lady of Perpetual Help Church, Hayward St.:			
Building	\$21,308.00		
56,915 sq. ft. land	5,692.00		
			27,000.00

Monastery Precious Blood, 555 Union St.:		
Building	\$31,525.00	
26,950 sq. ft. land	13,475.00	
		<hr/> \$45,000.00
St. Patrick's Church and School, Coolidge Ave.:		
Building	\$68,000.00	
56,281 sq. ft. land	22,550.00	
		<hr/> 90,550.00
St. Patrick's Parsonage, 138 Coolidge Ave.:		
Building, on church lot		5,000.00
St. Francis Church, So. Elm St.:		
Building	\$4,260.00	
18,972 sq. ft. land	4,740.00	
		<hr/> 9,000.00
St. Francis' Parish Parsonage, 14 Elm St.:		
Building	\$7,132.00	
73,905 sq. ft. land	9,868.00	
		<hr/> 17,000.00
St. Anne's Church, Merrimack and Union Sts.:		
Building	\$54,000.00	
20,520 sq. ft. land	6,000.00	
		<hr/> 60,000.00
St. Anne's Parish School, Cedar and Union Sts.:		
Buildings	\$34,000.00	
15,000 sq. ft. land	6,000.00	
		<hr/> 40,000.00
St. Anne's McDonald School, Laurel and Union Sts.:		
Building	\$46,760.00	
15,300 sq. ft. land	3,240.00	
		<hr/> 50,000.00
St. Anne's Parsonage, 231 Merrimack St.:		
Building	\$4,968.00	
10,080 sq. ft. land	4,032.00	
		<hr/> 9,000.00
S. Anne's Brothers' Home, 251 Merrimack St.:		
Building	\$4,500.00	
9,000 sq. ft. land	4,500.00	
		<hr/> 9,000.00
St. Antoine De Padoue Church, Belmont St.:		
Building	\$11,650.00	
55,700 sq. ft. land	8,350.00	
		<hr/> 20 000.00

St. Antoine De Padoue Parsonage, 172 Belmont St.:			
Building	\$7,930.00		
50,586 sq. ft. land	6,070.00		
			\$14,000.00
St Antoine De Padoue School, Hall St.:			
Building	\$8,714.00		
10,717 sq. ft. land	1,286.00		
			10,000.00
St. Antoine De Padoue School, Hall and Silver Sts.:			
Building	\$4,940.00		
5,606 sq. ft. land	560.00		
			5,500.00
Order St. Benedict, St. Raphael's Church:			
Building	\$37,200.00		
59,239 sq. ft. land	14,800.00		
			52,000.00
Order St. Benedict Parsonage, Ferry St.:			
Building	\$6,500.00		
4,025 sq. ft. land	1,000.00		
			7,500.00
Order St. Benedict, School, Ferry and Fourth Sts.:			
Building	\$3,056.00		
13,775 sq. ft. land	3,444.00		
			6,500.00
St. Hedwidge Parish Church, Merrimack and Pine Sts.:			
Building	\$30,500.00		
9,000 sq. ft. land	4,500.00		
			35,000.00
St. Hedwidge Parish Parsonage, Pine St.:			
Building on church lot			5,500.00
St. Hedwidge Parish School, Merrimack and Union Sts.:			
Building	\$45,590.00		
8,820 sq. ft. land	4,410.00		
			50,000.00
St. Hedwidge Parish, Sisters' Home, 166-168 Merrimack St.:			
Building	\$4,150.00		
6,300 sq. ft. land	3,150.00		
			7,300.00

L'Hôpital Notre Dame, Notre Dame Ave.:

Building	\$54,625.00	
60,500 sq. ft. land	45,375.00	
		<hr/> \$100,000.00

L'Hôpital Notre Dame, Kelley St.:

94,660 sq. ft. land		11,360.00
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L'Hôpital Notre Dame, Orphanage School,

Building	\$17,500.00	
30,000 sq. ft. land	22,500.00	
		<hr/> 40,000.00

L'Orphelinat St. Pierre, 55 Alsace St.:

Building	\$42,500.00	
101,477 sq. ft. land	15,200.00	
		<hr/> 57,700.00

L'Hôpital Notre Dame, 448 Main St.:

Building	\$8,250.00	
5,000 sq. ft. land	3,750.00	
		<hr/> 12,000.00

Sisters of Mercy Convent, 435 Union St.:

Building	\$34,240.00	
12,600 sq. ft. land	3,760.00	
		<hr/> 38,000.00

Sisters of Mercy, Mount St. Mary's Convent,
Laurel St.:

Building	\$30,550.00	
31,500 sq. ft. land	9,450.00	
		<hr/> 40,000.00

Sisters of Mercy, 151 Ray St.:

Building	\$5,165.00	
26,250 sq. ft. land	2,835.00	
		<hr/> 8,000.00

Sisters of Mercy, 1004 Union St.:

Building	\$3,392.00	
10,721 sq. ft. land	1,608.00	
		<hr/> 5,000.00

Sisters of Mercy, House of St. Martha, 131
Laurel St.:

Building	\$11,600.00	
10,800 sq. ft. land	5,400.00	
		<hr/> 17,000.00

Sisters of Mercy, St. Martha's Home, Laurel
and Union Sts.:

Building	\$4,850.00	
4,500 sq. ft. land	1,350.00	
		<hr/> 6,200.00

St. Jean Baptiste, Church and School, Kelley St.:		
Building	\$67,000.00	
15,000 sq. ft. land	3,000.00	
		<hr/> \$70,000.00
St. Jean Baptiste, Parsonage, 105 Alsace St.:		
Building	\$3,500.00	
5,000 sq. ft. land	400.00	
		<hr/> 3,900.00
St. Jean Baptiste Parish, 78-80 Youville St.:		
Building	\$5,100.00	
5,000 sq. ft. land	900.00	
		<hr/> 6,000.00
St. Jean Baptiste Parish, Youville St.:		
5,000 sq. ft. land		500.00
St. Paul's Home for Women, 235 Hanover St.:		
Building	\$39,000.00	
7,500 sq. ft. land	6,000.00	
		<hr/> 45,000.00
Roman Catholic Bishop, So. Main and Mast Sts.:		
Building	\$17,000.00	
80,858 sq. ft. land	8,000.00	
		<hr/> 25,000.00
Roman Catholic Bishop, Bridge and Highland Sts.:		
278,593 sq. ft. land		13,930.00
		<hr/>
Total	\$2,427,965.00	

CATHOLIC CEMETERIES

St. Augustine's, So. Beech St., 4.12 acres	\$2,060.00
St. Augustine's, So. Beech St., 20.72 acres	10,360.00
St. Augustine's So. Beech St., 4.06 acres	1,760.00
St. Joseph's, Donald St., 27.88 acres	60,710.00
Mt. Calvary, Champlain St., 16.07 acres	28,000.00
	<hr/>
Total	\$102,890.00

OTHER RELIGIOUS BODIES

Hellenic Orthodox Community, 261 Pine St.:		
Building	\$16,250.00	
5,000 sq. ft. land	3,750.00	
		<hr/> 20,000.00

Hellenic Orthodox Community, School, 247,
Pine St.:

Building	\$2,687.00
3,750 sq. ft. land	2,813.00

\$5,500.00

Hellenic Orthodox Community, Church, Pine
St.:

Building	\$11,200.00
10,000 sq. ft. land	1,800.00

13,000.00

Russian Orthodox Catholic Church, Green St.:

Building	\$11,950.00
7,000 sq. ft. land	1,050.00

13,000.00

Holy Cross Polish Catholic Church and School,
Pearl St.:

Building	\$54,967.00
14,382 sq. ft. land	5,033.00

60,000.00

Ruthenian Catholic Church and Parsonage,
Lowell St.:

Building	\$12,300.00
9,400 sq. ft. land	4,700.00

17,000.00

Total \$128,500.00

PROTESTANT CHURCHES AND PARSONAGES

First Baptist Church, Union and Concord Sts.:

Building	\$30,750.00
18,500 sq. ft. land	9,250.00

40,000.00

First Baptist Church Parsonage, 25 Lodge Ave.:

Building	\$4,000.00
5,469 sq. ft. land	500.00

4,500.00

First Freewill Baptist Church, Merrimack and
Chestnut Sts.:

Building	\$6,100.00
12,600 sq. ft. land	18,900.00

25,000.00

Peoples' Baptist Church, Concord St.:

Building	\$10,000.00
4,000 sq. ft. land	8,000.00

 \$18,000.00

Peoples' Baptist Church Parsonage, Weston St.:

Building	\$2,590.00
16,267 sq. ft. land	2,110.00

 \$4,700.00

First Congregational Church, Hanover St.:

Building	\$40,952.00
42,560 sq. ft. land	34,048.00

 75,000.00

Second Congregational Church, Franklin St.:

Building	\$32,000.00
10,000 sq. ft. land	25,000.00

 57,000.00

Third Congregational Church, Milford St.:

Building	\$30,600.00
20,465 sq. ft. land	2,400.00

 33,000.00

Third Congregational Church Parsonage, 114 Carroll St.:

Building	\$2,800.00
5,000 sq. ft. land	500.00

 3,300.00

First M. E. Church, Valley St.:

Building	\$10,132.00
11,400 sq. ft. land	1,368.00

 11,500.00

First M. E. Church, Valley and Foster Ave.:

Building	\$58,209.00
14,930 sq. ft. land	1,791.00

 60,000.00

St. Paul's M. E. Church, Amherst and Union Sts.:

Building	\$28,250.00
13,500 sq. ft. land	6,750.00

 35,000.00

St. Paul's M. E. Church, Parsonage, Union St.:

Building, on church lot	2,500.00
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Trinity M. E. Church, School St.:

Building	\$4,220.00	
8,604 sq. ft. land	2,580.00	
		<hr/>
		\$6,800.00

St. James M. E. Church, Pennacook St.:

Building	\$11,570.00	
17,160 sq. ft. land	3,430.00	
		<hr/>
		15,000.00

Grace Episcopal Church, Lowell and Pine Sts.:

Building	\$52,075.00	
15,850 sq. ft. land	7,925.00	
		<hr/>
		60,000.00

Grace Episcopal Church Parsonage, 100 Harrison St.:

Building	\$2,300.00	
19,000 sq. ft. land	5,700.00	
		<hr/>
		8,000.00

First Christian Church, Merrimack and Hall Sts.:

Building	\$10,005.00	
9,975 sq. ft. land	\$1,995.00	
		<hr/>
		12,000.00

German Presbyterian Church, Second and Bath Sts.:

Building	\$3,500.00	
10,000 sq. ft. land	2,500.00	
		<hr/>
		6,000.00

German Church, Conant and Green Sts.:

Building	\$5,250.00	
5,000 sq. ft. land	750.00	
		<hr/>
		6,000.00

First Unitarian Church, Concord St.:

Building	\$28,600.00	
13,500 sq. ft. land	5,400.00	
		<hr/>
		34,000.00

First Universalist Church, Myrtle and Union Sts.:

Building	\$19,250.00	
11,000 sq. ft. land	5,750.00	
		<hr/>
		25,000.00

First Church of Christ Scientist, Harrison St.:

Building	\$21,500.00
17,000 sq. ft. land	8,500.00

 \$30,000.00

Sweedish Lutheran Church, Sagamore St.:

Building	\$9,800.00
11,000 sq. ft. land	2,200.00

 12,000.00

Sweedish Lutheran Church Parsonage, 68 Sagamore St.:

Building	\$3,450.00
10,200 sq. ft. land	2,550.00

 6,000.00

Sweedish Evangelical Mission Church, Orange St.:

Building	\$8,200.00
5,600 sq. ft. land	2,800.00

 11,000.00

Sweedish Baptist Church, Arlington St.:

Building	\$6,036.00
4,822 sq. ft. land	964.00

 7,000.00

Sweedish Evangelical Lutheran Church, Beech Ave.:

Building	\$2,225.00
5,500 sq. ft. land	275.00

 2,500.00

Bethel Advent Church, Amherst St.:

Building	\$6,425.00
4,500 sq. ft. land	1,575.00

 8,000.00

City Mission Church, Merrimack and Beech Sts.:

Building	\$8,220.00
12,600 sq. ft. land	3,780.00

 12,000.00

Westminster Presbyterian Church, Brook St.:

Building	\$16,500.00
10,000 sq. ft. land	2,500.00

 19,000.00

Friends' Chapel, Elm St.:

Building	\$3,500.00
10,747 sq. ft. land	1,500.00

 5,000.00

St. Andrew's Protestant Episcopal Church,
Main St.:

Building	\$20,150.00	
19,412 sq. ft. land	4,850.00	
	<hr/>	\$25,000.00

St. Andrew's Protestant Episcopal Church
Parsonage:

Building on church lot	4,000.00
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First German Church, Conant St.:

Building	\$5,600.00	
9,650 sq. ft. land	2,400.00	
	<hr/>	8,000.00

Pentacostal Church, Manchester St.:

Building	\$2,030.00	
3,246 sq. ft. land	970.00	
	<hr/>	3,000.00

St. Jean's Methodist Church, Concord St.:

Building	\$2,000.00	
2,500 sq. ft. land	2,500.00	
	<hr/>	4,500.00

St. Jean's Methodist Church Parsonage, 9 Ar-
lington St.:

Building	\$4,309.00	
2,764 sq. ft. land	691.00	
	<hr/>	5,000.00

Congregation Adath Yashuran, Central St.:

Building	\$20,950.00	
7,000 sq. ft. land	1,050.00	
	<hr/>	22,000.00

Congregation Ahshay Aford, Central St.:

Building	\$10,000.00	
5,000 sq. ft. land	1,750.00	
	<hr/>	11,750.00

Salvation Army, 40-42 Concord St.:

Building	\$15,150.00	
5,000 sq. ft. land	10,000.00	
	<hr/>	25,150.00

United Baptist Convention, 404 Walnut St.:

Building	\$4,152.00	
6,740 sq. ft. land	1,348.00	
	<hr/>	5,500.00

Total	<hr/>	\$768,200.00
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PROTESTANT ORGANIZATIONS EXEMPT

German School Society, Ferry and Third Sts.:		
Building	\$5,500.00	
10,190 sq. ft. land	2,500.00	
		<hr/> \$8,000.00
Balch Hospital, Oak and Myrtle Sts.:		
Building	\$13,500.00	
66,000 sq. ft. land	16,500.00	
		<hr/> 30,000.00
Elliott Hospital, Hospital Ave.:		
Building	\$154,025.00	
1,170,426 sq. ft. land	90,498.00	
		<hr/> 244,523.00
Woman's Aid Home, Pearl St.:		
Building	\$15,620.00	
57,530 sq. ft. land	14,380.00	
		<hr/> 30,000.00
Woman's Aid Home, 510 514 Chestnut St.:		
Building	\$8,963.00	
6,037 sq. ft. land	6,037.00	
		<hr/> 15,000.00
Woman's Aid Home, 520 Merrimack St.:		
Building	\$2,900.00	
5,000 sq. ft. land	750.00	
		<hr/> 3,650.00
Woman's Aid and Relief Society, Cody St.:		
5,000 sq. ft. land		50.00
Manchester Children's Home, Walnut St.:		
Building	\$41,250.00	
55,000 sq. ft. land	13,750.00	
		<hr/> 55,000.00
Manchester Children's Home, 915 Elm St.:		
Building	\$2,080.00	
1,271 sq. ft. land	25,420.00	
		<hr/> 27,500.00
Manchester Children's Home, 1/2-266-274 Pearl St.:		
Building	\$2,650.00	
9,406 sq. ft. land	2,350.00	
		<hr/> 5,000.00

Manchester Children's Home, ½-193 Pearl St.:

Building	\$484.00	
7,191 sq. ft. land	2,516.00	
		<hr/>
		\$3,000.00

Masonic Home, Beech and Salmon Sts.:

Building	\$35,810.00	
56,762 sq. ft. land	14,100.00	
		<hr/>
		50,000.00

Masonic Home, ½-266-274 Pearl St.:

Building	\$2,650.00	
9,405 sq. ft. land	2,350.00	
		<hr/>
		5,000.00

Masonic Home, ½-193 Pearl St.:

Building	\$484.00	
7,191 sq. ft. land	2,516.00	
		<hr/>
		3,000.00

Gale Home, Ash St.:

Building	\$48,500.00	
57,530 sq. ft. land	11,500.00	
		<hr/>
		60,000.00

Gale Home, ½-1083 Elm St.:

Building	\$20,900.00	
2,500 sq. ft. land	27,500.00	
		<hr/>
		48,400.00

New Hampshire Settlement Asso., 11 Walnut St.:

Building	\$11,800.00	
8,000 sq. ft. land	3,200.00	
		<hr/>
		15,000.00

Mercy Home, Mammoth Road.

Building	\$3,200.00	
11.4 acres of land	4,500.00	
		<hr/>
		7,700.00

Manchester Y. M. C. A., Mechanic St.:

Building	\$176,718.00	
18,626 sq. ft. land	23,282.00	
		<hr/>
		200,000.00

Manchester Institute of Arts and Sciences,
Concord St.:

Building	\$210,000.00	
15,000 sq. ft. land	15,000.00	
		<hr/>
		225,000.00

District Nursing Asso., 194 Concord St.:

Building	\$4,400.00	
13,500 sq. ft. land	8,100.00	
		<hr/>
		\$12,500.00

Congregation Auhsay Sford, 237 Central ½
exempt

Building	\$1,525.00	
2,500 sq. ft. land	875.00	
		<hr/>
		1,200.00

H. J. Sweeney Post, American Legion, 52
Concord St.:

Building	\$18,000.00	
7,500 sq. ft. land	15,000.00	
		<hr/>
		33,000.00

Total		<hr/>	\$1,082,523.00
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CEMETERIES

Congregation Auhsay Sford, S. Beech St.:

58,657 sq. ft. land	\$1,175.00	
Derry Road, 1 acre	850.00	
Young Road, 23,809 sq. ft. land	475.00	
Mammoth Road, 1 acre	870.00	
Bowman St., 79,777 sq. ft. land	7,977.00	
Milford and Bowman Sts., 12,902 sq. ft. land	1,450.00	
Brown Ave., 12,025 sq. ft. land	200.00	
Jewish, So. Beech St., 1.3 acres	800.00	
		<hr/>

Total		<hr/>	\$13,797.00
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COUNTY PROPERTY

Hillsborough County Court House, Market St.:

Building	\$50,000.00	
19,200 sq. ft. land	48,000.00	
		<hr/>
		98,000.00

Hillsborough County Jail, Willow St.:

Building	\$85,600.00	
147,000 sq. ft. land	29,400.00	
		<hr/>
		115,000.00

Total		<hr/>	\$213,000.00
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STATE PROPERTY

State Armory, Pleasant St.:

Building	\$56,000.00	
24,000 sq. ft. land	24,000.00	
		<hr/>
		80,000.00

State Industrial School, River Road.

Building	\$150,720.00	
165.1 acres	107,628.00	
		<hr/>
		258,348.00
		<hr/>
Total		\$338,348.00

UNITED STATES PROPERTY

United States Post Office, Hanover St.:

Building	\$150,000.00	
30,322 sq. ft. land	37,900.00	
		<hr/>
		187,900.00

REPORT OF THE BUILDING DEPARTMENT

Office of the

SUPERINTENDENT OF PUBLIC BUILDINGS

To His Honor the Mayor and the Board of Aldermen of the City of Manchester, N. H.

GENTLEMEN:—

I herewith submit my annual report of Department of Buildings for the year ending December 31, 1921.

On the following pages of this report will be found a financial statement of the expenditures of this department, and summary tables showing the cost of different classes of work for repairs, new work and improvements, and miscellaneous expenditures, also an inventory of office equipment, and of machinery, tools, and equipment at the department Work Shop, and a Summary of the total amount paid to various persons and firms during the year, and a list of all the public buildings and places, and location of same under the jurisdiction of this department as pertains to repairs, also a record of building operations for the year.

Tables No. 1 and No. 3 show the cost of the various classes of work of ordinary repairs, and tables No. 2 and No. 4 show the cost of new work and improvements on the schools, engine houses and other buildings. Table No. 5 shows the number of different types of new buildings constructed, and the kind of material used, also the number of families and the estimated cost.

Table No. 6 shows the number of different types of buildings, enlarged, altered or repaired of either wood, brick, stone, concrete or metal, and the number of families added and estimated cost. Table No. 7 shows the number of permits granted for new dwellings, and business, and the total estimated cost of same for each month. Table No. 8 shows the number of permits granted for the enlargement, alterations and repairs of the old buildings, both dwelling and business, and the estimated cost of same for each month. Also the total estimated expenditures for building operations for the year, the total number of building and plumbing inspections made, and the number of electric signs erected.

FINANCIAL STATEMENT

OFFICE EXPENDITURES

Salaries	\$10,489.76
Printing, Stationery and Supplies	236.48
Telephone Service	41.05
Street Railway Car Tickets (Plumbing Inspector)	48.00
Automobile Liability Insurance	40.67
Department Automobile No. 1 Maintenance (Ford)	276.94
Department Automobile No. 2 Maintenance (Dodge)	101.68
Miscellaneous	1,045.52
Total Expenditures	<u>\$12,280.10</u>

EXPENDITURES FOR REPAIRS OF PUBLIC BUILDINGS

Expenditures for material, tools and equipment	\$19,892.12	
Expenditures for Labor	21,420.90	
	<u> </u>	\$41,313.02

SUPERVISION OF CONSTRUCTION OF NEW SCHOOLS

Expenditures for material and supplies	\$112.56	
Salaries for Inspectors	6,223.57	
	<u> </u>	\$6,336.13
Total Expenditures		<u>\$59,929.25</u>
Appropriation	\$60,374.21	
Department Transfers	2,374.21	
	<u> </u>	62,748.42
Balance unexpended		<u>\$2,819.17</u>

STOCK ON HAND

Stock on hand December 31, 1920	\$285.91	
Stock received 1921	5,532.01	
Returned to stock	5.35	
	<u> </u>	
Material used from stock in 1921		\$5,823.27
Stock on hand December 31, 1921		3,907.43
		<u>\$1,915.84</u>

SCHOOLS
SUMMARY OF CLASSIFIED EXPENDITURES
(TABLE NO. 1)
ORDINARY REPAIRS

	Carpentry	Painting	Plumbing	Steam Fitting	Electrical Work	Heating	Setting Glass	Roof Repairs	Painting Basement	Mason Work	Misc.	Total
Amoskeag	\$3.00	\$5.30	\$16.54	\$5.12	\$6.85		\$23.74					\$60.55
Ash St.	56.69	48.99	34.31	48.51	27.84		39.02	2.35			\$8.00	265.71
Bakersville	137.13	39.08	43.00	72.50	38.07		45.56	16.54		\$12.00	19.36	423.24
Brown	43.84	1.65	14.00	30.19	26.42		22.21	20.68		50.36	4.00	213.35
Chandler	59.47	154.05	91.82	31.47	62.61		53.02	39.15			205.40	696.99
Goff's Falls	59.59	3.30	88.36	15.12	5.50						40.26	212.13
Hallsville	60.97	36.51	36.00	26.47	55.50		10.53	45.55			14.82	286.35
Harvey Dist.	11.58		31.00				8.66					51.24
High School	228.34	2.95	32.93	23.00	123.77		42.07				45.69	498.75
Highland	94.35	2.50	34.67	20.71	29.15		33.77	15.40		49.88	58.92	339.35
Lincoln St.	76.85	29.30	56.10	27.42	46.26		7.44	172.56			8.00	423.93
Manual Training ..	2.00	1.70	6.00	.25			5.00				14.20	29.15
Maynard	43.24	9.25	37.00	16.65	72.47		42.64				17.36	238.62
Mosquito Pond			22.35								22.35	
North Main St.	129.92	5.15	37.00	2.43	9.00		16.49			141.62	33.87	375.48
Packer	53.39	13.11	28.00	12.48	15.20		5.63			16.43		144.24
Pearl St.	148.40	1.72	32.95	14.02	22.30			22.33			140.69	382.41
Rimmon	85.68	30.65	33.30	19.61	23.44		19.59	8.30			4.00	230.57
Spring St.	207.64	4.27	30.00	75.13	48.13		10.18	10.21			8.85	394.41
Stark	5.00		27.50				5.00				3.00	40.50
Straw	8.81	29.23	16.00	5.68	27.25		17.74	36.40		28.46		123.37
Varney	156.70	64.65	39.78	10.90	57.46		4.70	11.13				386.82
Weston			3.00		2.00						4.71	9.70
Webster Mills	35.55						5.00					45.26
Webster St.	102.12	28.28	11.00	74.87	38.18		14.56				10.28	279.29
Wilson	49.82	26.20	43.00	36.04	90.35		32.86		\$139.22	48.76	15.89	522.14
Youngsville	52.82		36.80	45.27	27.50		38.26				15.50	216.15
Total	\$1,952.90	\$537.84	\$883.41	\$613.60	\$855.50		\$503.67	\$400.60	\$139.22	\$347.51	\$672.80	\$6,912.05

SCHOOLS (continued)

SUMMARY OF EXPENDITURES, NEW WORK
AND IMPROVEMENTS

(TABLE NO. 2)

BUILDING	NATURE OF WORK	COST
Ash Street	Installing additional Electric Lights	\$30.56
Ash Street	New Windows and Frames	104.77
Ash Street	New Cupboards. School Dept.	93.75
Bakersville	Installing Elevator Ash Lift	1,322.88
Bakersville	Building over Coal Bins and Ash Lift	1,607.41
Bakersville	Putting up new Blackboard	34.04
Bakersville	Installing Enunciator	66.03
Chandler	Changing return Pipe from Boiler	181.27
Chandler	New Stair Treads	150.80
High School	Put up shelves in Basement	87.70
High School	Building new Cupboard	34.99
High School	Extending Steam Radiation	131.86
Mosquito Pond	New Sewerage Vault	258.33
No. Main St.	Rebuilding Ventilators	131.89
No. Main St.	Relaying Sewer	93.75
No. Main St.	Installing New Light	668.18
No. Main St.	New Steel Ceiling	2,586.04
No. Main St.	New Doors	170.24
No. Main St.	Extending Steam Radiation	78.00
No. Main St.	Installing new Signal Horns	95.61
No. Main St.	Rebuild Rain Water Conductors and Valleys	815.99
No. Main St.	Rebuild Windows	102.00
Parker	New Drinking Fountain	163.09
Parker	Steel Ceiling put on	222.33
Parker	Additional Electric Lights installed	61.54
Parker	New Steam Pipe put in	256.37
Pearl Street	Extension of Steam Radiation	59.64
Pearl Street	Painting Interior	310.86
Spring Street	Repairs and Alterations (Due to fire damage)	658.19
Straw	New Electric Light at Entrance	25.48
Varney School	New Steel Ceiling	772.77
Varney School	Building New Door	115.37
Varney School	New Stair Treads	101.45
Weston	Window Screens made and put on	42.69
Webster	Changing Boiler Return	308.20
Webster	Additional Electric Lights	24.00
Wilson Street	New Sink and Lavatory installed	46.11
Wilson Street	New Drinking Fountain installed	117.60
Wilson Street	New Storm Doors (See 1920 report)	103.30
Youngsville	New Door	85.73
		<hr/> \$12,320.81

FIRE ENGINE HOUSES AND OTHER BUILDINGS
SUMMARY OF CLASSIFIED EXPENDITURES (TABLE NO. 3)

ORDINARY REPAIRS											
BUILDING	Carpentry	Painting	Plumbing	Steam Fitting	Electrical Work	Setting Glass	Roof Repairs	Stall Repairs	Mason Work	Misc.	Total
Central Fire Station	\$132.67		\$147.69	\$68.27		\$32.85	\$70.60	\$225.23	\$43.99		\$721.30
Fire King Eng. 2	46.56		41.06	26.87		8.11	83.83				206.43
Fulton Eng. 6			20.00	46.77			43.33				110.10
Goffe's Falls Hose House ...	28.82										28.82
Hose 3 South Manchester ..	133.07	9.80	42.86	24.69		15.69				\$11.00	237.11
Eng. 3 Lake Ave.	223.29		23.23	5.74		17.54	124.50				394.30
Hose 2 Maple St.	13.72		49.15	11.12		6.40	45.08				125.47
Riverside Hose, Amoskeag ..			8.65			6.13					14.78
Eng. 7 Somerville St.	70.37		128.93	37.50		4.82	4.00	34.22		1.00	280.84
Eng. 5 Webster St.	95.00		30.65	56.42		15.90		32.85		6.00	236.82
Hose 4 Wilson Hill	85.03		41.00	21.72		3.08		67.73			218.56
Truck 8 So. Main St.	70		47.80	37.17			2.45				88.12
City Hall	227.77	82.82	25.90	30.29	106.90	23.71	16.25		33.30	21.40	568.34
City Farm	2.28		14.25	21.28	25.20	7.00					70.01
Clinton St. Ward Room ...	6.00				5.18	9.05				5.80	26.03
New City Hospital	286.61	22.79	77.75	163.43	142.60	11.63			62.52	65.92	775.78
Old Isolation Hospital	17.18		74.46	32.90		12.72				18.00	217.78
Oak Hill Hospital	10.45									10.45	10.45
Clinic, Merrimack St.						2.16					2.16
Old Court House	28.00	3.40	13.00	11.38		5.66				61.44	61.44
Police Station	198.61		101.09	41.95	84.91	4.18				61.93	492.67
Public Library			12.80	24.78		15.50		51.60			104.68
Mosquito Pond Bath House ..	27.27	15.00			34.16	.44	7.05			12.24	62.00
Nutt Pond Bath House ...	62.54									3.26	99.96
Battery Building	2.00			12.60		6.16				216.00	236.76
Public Comfort	22.03	12.50	146.81	84.71	104.53	6.05				4.75	381.38
Lake Ave. Ward Room	7.47		27.00			9.00	17.53			61.00	61.00
Blodgett St. Ward Room ...			47.52				43.80			30.73	122.05
Squoag River Bath House ...										23.09	23.09
	\$1,727.44	\$146.31	\$1,121.60	\$764.64	\$503.48	\$223.78	\$458.42	\$411.63	\$139.81	\$481.12	\$5,978.22

FIRE ENGINE HOUSES and OTHER PUBLIC BUILDINGS

SUMMARY OF EXPENDITURES FOR NEW WORK AND
IMPROVEMENTS

(TABLE NO. 4)

BUILDINGS	NATURE OF WORK	COST
Central Fire Station	Painting Machine Room	\$292.05
Central Fire Station	Painting Rooms in Engine 4	134.67
Fulton Engine 6	Laying New Floor	138.36
Hose 4, So. Manchester	New Cupboard	40.14
Hose 4, So. Manchester	Building New Door	25.78
Independent Hose ...	Building New Shed	545.33
Hose 2, Maple St. ...	Changing Radiation	50.56
Hose 2, Maple St. ...	Changing Water Service	43.83
City Hall	New Steps in rear	51.83
City Hall	New Electric Lights, Assessors Office	35.32
City Hall	Painting Com. of Charities Office	51.34
City Hall	Refinish Dept. of Public Works Office	346.64
City Hall	Rebuild Counter, Treasurer's Office	233.59
City Scales	Rebuild Scales Platform	109.31
City Farm	Changing Boiler return Pipes	72.00
New City Hospital ..	Painting Screens	155.64
New City Hospital ..	Installing Telephone (See 1920 report)	113.49
New City Hospital ..	Fitting up Club Room (See 1920 report)	19.61
Old Isolation Hospital	Painting	780.43
Old Court House ...	Painting Hallway	1 27.54
Police Station	Painting Recreation Room	60.76
Police Station	Painting Garage	395.98
Police Station	Painting Matron's Rooms	147.61
Mosquito Pond Bath Ho	New Sewerage Vault	22.06
Mosquito Pond Bath Ho	Purchase and Repair Boat (Dept. transfer)	51.31
Public Comfort	New Light Outside	24.57
Public Comfort	Rebuild Cupola and Ventilator	294.30
Total		\$4,364.05

MAINTENANCE OF WORK SHOP

Clerk	\$1,749.00
Electricity for power	24.80
Electricity for light	49.08
Gas and service charges	28.05
Miscellaneous	107.11
	<hr/>
	\$1,958.04

GRADING AND CONCRETING YARDS

Hallsville School (concreting)	\$119.62
High School (concreting)	72.60
Wilson School (concreting)	104.77
Webster St. School (concreting)	459.67
Fire King Eng. 2 (concreting)	102.90
	<hr/>
	\$859.56

CITY OF MANCHESTER

105

OUTSIDE WINDOWS

Repairing, putting on and removing	\$369.90
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ELECTION BOOTHS

Erecting, removing and repairing	\$936.86
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MAINTENANCE OF AUTO TRUCKS

Auto Liability Insurance	\$164.25
Driving	620.00
Auto oil	24.40
Gasoline	272.34
Repairs Auto Truck No. 1	44.23
Repairs Auto Truck No. 2	322.38
Repairs Auto Truck No. 3	104.04
Rebuilding Cadillac for Truck No. 3	575.98
	<hr/>
	\$2,127.62

DEPARTMENT AUTOMOBILES

Ford Auto No. 1—	
Gasoline	\$159.44
Oil	12.37
Repairs	91.43
	<hr/>
	\$263.24
Dodge Auto No. 2—	
Gasoline	\$221.80
Oil	12.37
Repairs	71.00
	<hr/>
	\$305.17

CLEANING SNOW AND ICE FROM ROOFS

North Main Street School	\$18.00
Webster Street School	9.90
Chandler School	9.30
	<hr/>
	\$37.20

MISCELLANEOUS

Liability Insurance	\$1,461.49
Express	1.04
Freight	27.50
Street Railway Car Tickets	264.00
Inspection of Boilers	70.00
Plumbing Inspection	3.00
New School Buildings	18.54
Parks and Commons	33.89
Moving Portable School Building from Youngs- ville to High School	578.22

Putting down seats in temporary schools after fire in Spring Street School	\$116.47
Putting metal bands and corners on Ballot Boxes	24.44
Putting up booths in City Hall for Cigar Makers Union	39.64
Repairing lights at City Stables	2.93
General Repairs	357.58
Stock	5,532.01
Tools and equipment	255.96
	<hr/>
	\$8,786.71

INVENTORY OF OFFICE EQUIPMENT

1 42 P. H. Plan File	\$10.00
1 18 Draw Plan File	50.00
1 Counter	25.00
1 Roll Top Desk (Large)	40.00
2 Roll Top Desks (Small)	50.00
1 Flat Desk	25.00
1 Typewriting Desk	15.00
1 Typewriter (Fox)	100.00
1 Adding Machine (Burroughs)	300.00
2 7 Drawer Filing Cases	70.00
1 Book Case	35.00
2 Filing Cabinets (Large)	45.00
1 Filing Cabinet (Small)	15.00
1 Stationery Cabinet (2 sections)	25.00
1 Bill Filing Cabinet	20.00
5 Chairs	25.00
1 Electric Fan	25.00
1 Clock Seth Thomas (weight)	15.00
1 Drawing Table	35.00
	<hr/>
	\$925.00

The estimated valuation of the machinery, tools and equipment owned by the city and located at the Building Department Workshop are as follows:

1 No. 50 Special Patent Band Saw	\$200.00
1 20" Hand Planer and Jointer	220.00
1 No. 187 Double Circular Saw	235.00
1 Surfacar	115.00
1 Motor Air Pump	35.00
1 Boring and Drilling Machine	78.00
1 Key Grinding Machine	15.00

1 Edger	\$50.00
Emery Wheels	35.00
Motors	400.00
Pulleys, Shafting and Belts	95.00
Small Tools for various classes of work ..	500.00

\$1,978.00

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TRANSPORTATION EQUIPMENT

1 Ford Automobile (Touring 1915)	\$300.00
1 Dodge Automobile (Touring 1915)	500.00
1 1913 Cadillac Auto. rebuilt for truck	1,000.00
1 1913 Cadillac Auto. rebuilt for truck	1,200.00

\$3,000.00

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TOTAL AMOUNT PAID TO VARIOUS FIRMS FOR 1921

Aalding Supply Co.	\$232.90
Abbott, Arthur J.	107.36
Allyson, C. H.	62.76
American Carbon & Ribbon Co.	9.00
Amoskeag Mfg. Co.	39.12
Annis Grain & Lumber Co.	250.99
Archibald Wheel Co.	60.65
Bailey, C. A.	32.00
Barton Co. ....	.75
Beckwith Elevator Co.	1,050.00
Berry, Wm. G.	82.92
Bisson & Jodoin	1,512.76
Boston & Maine R. R.	27.50
Bryant, E. M.	2.46
Butler, E. F. & Co.	19.00
Cadillac Auto Co.	221.52
Coles Dry Cleaning	5.00
Cornish, E. F.	49.79
Derryfield Co.	405.32
Dunbar, W. E. Sons	4.00
Eureka Welding Radiator Co.	3.25
Farrell Bros.	597.29
Fitts, Geo. D.	13.28
Forest Garage ....	.80
Franks, A. L.	313.50
Goodman, W. P.	17.36

Gordon Bros. Furniture Co.	\$3.25
Granite State Rubber Co.	21.07
Gulf Refining Co.	642.23
Hodge, Jerry Co.	817.81
Horse Shoe Vulcanizing Co.	43.45
Kee Lox Mfg. Co.	1.66
Lawson, H. J.	253.75
Leighton, F. D.	7.45
Lyons, F. P. Iron Works	38.76
Manchester Auto Garage	12.75
Manchester Boiler Works	14.48
Manchester Coal & Ice	9.90
Manchester & Concord Express	1.04
Manchester Foundry	4.20
Manchester Hardware Co. ....	.65
Manchester Machine Works	2.02
Manchester Street Railway	322.00
Manchester Supply	827.61
Manchester Traction Light & Power Co.	87.18
Manifold Supply Co.	3.00
Marathon Tire Co.	218.20
Massabesic St. Garage	60.76
Massé, F. H. ....	.80
Mitchie, Wm. P.	103.21
Moreau, J. J. & Son	153.12
Morse Sales Co.	5.82
Mugridge, E. H.	7.50
Muir, John Lumber Co.	1,671.55
Munson Supply Co.	4.00
New Eng. Tel. & Tel. Co.	41.05
Noyes, F. L.	662.01
Penn Metal Co.	1,214.48
Peoples Gas Light Co.	95.90
Pettigill Andrews Co.	116.01
Proud, J. L.	3.61
Reed, Elmer E.	1,031.49
Robie Concrete Co.	859.56
Ruemely Press, The	138.15
Sampson & Murdock	10.00
Sanborn Carriage Co.	21.45
Schelzel, George Co.	1.40
Shackford, L. H.	47.10
Sheehan, John A.	122.00
Smart, C. N.	6.50
Smith Auto Co.	4.00

Spaulding, Harry W. Acting P. M.	\$48.04
Standard Oil Co.	7.00
Stevens, John H.	516.40
Sullivan, D. F. Auto Co.	71.23
Trudel, Geo. E.	314.75
Union Welding Co.	32.75
U. S. Bobbin & Shuttle Co.	177.99
U. S. Tire Co.	134.42
Varick, John B. Co.	2,873.84
Wenzel, Fred G. Agency	1,461.49
West Side Lumber Co.	292.78
Worcester, J. R. Co.	1,029.12
<hr/>	
Total	\$21,795.02

PUBLIC BUILDINGS

SCHOOLS

LOCATION

Amoskeag School	.Front St. east side, in Amoskeag.
Ash St. School	....Bridge St. north side, between Ash and Maple.
Bakersville School	.So. Elm St. west side, Cor. of Shasta St.
Brown School	....Amory St. north side between Alsace and Jolliet.
Chandler School	...N. E. Cor. Concord and Ashland Sts.
Franklin St. School	.Franklin St. east side, between W. Central and Pleasant Sts.
Goff's Falls School	.Brown Ave. east side, south of Londonderry Rd. Goff's Falls.
Hallsville School	..Jewett St. east side, between Harvard and Merrill.
Harvey Dist. School	East side of So. Willow St. 700 ft. no. of Merrill St.
High School	.....Beech St. east side, between Concord and Lowell.
Highland School	...Titus Ave. north side, east of Calef Rd.
Lincoln School	....Lincoln St. west side, between Merrimack & Laurel.
Manual Training	..N. E. Cor. of Lowell and Chestnut Sts.
Maynard School	....S. W. Cor. of Union and Merrimack Sts.
Mosquito Pond	....N. W. Cor. of Derry Rd. and Corning Rd.
No. Main St. School	No. Main St. west side, between Conant & Wilton.
Parker School	.....A. St. north side, between So. Main & Bowman Sts.
Pearl St. School	...Pearl St. north side, jct. of Ashland St.
Rimmon School	...Rimmon St. north side, between Rimmon & Dubuque.
Spring St. School	..Spring St. north side, between Elm and Charles.
Stark School	.....No. River Rd. opp. Traverse St.
Straw School	.....N. W. Cor. Chestnut and Harrison Sts.
Varney School	.....S. E. Cor. Mast St. and Bowman St.
Webster Mills School	Island Pond Rd. west side, west of Lake Shore Rd.

Mosquito Pond Bath House .Crystal Lake, So. Derry Rd. W of Conant Rd.

Nutt Pond Bath HouseNutt's Pond, west side of So. Willow St.

West Side Bath HouseRiver St. Squog River.

Battery BuildingSouth side Manchester St. west of Pine.

Public ComfortMerrimack Common.

Lake Ave. Ward RoomSo. side Lake Ave. east of Pine St.

Blodgett St. Ward RoomBlodgett St. north side, east of Pine St.

NEW BUILDINGS

(TABLE NO. 5)

TYPE OF BUILDING	WOOD			BRICK			STONE			CONCRETE			METAL		
	No. of Permits	No. of Families	COST	No. of Permits	No. of Families	COST	No. of Permits	No. of Families	Cost	No. of Permits	No. of Families	Cost	No. of Permits	No. of Families	Cost
Summer Dwellings ..	33	33	\$10,855												
Dwellings	124	124	368,872												
Tenements	15	32	68,400												
Private Garages	176		42,989												
Stall Garages	15		9,280												
Motor Cycle Garage ..	1		2,500												
Garage Repair Shop ..	3		3,500												
Barns	15		4,190												
Stores	8		6,600												
Apartments	1	6	7,500	1	21	\$5,250									
Bath House	1		1,350			32,000									
Boiler House															
Factory															
Theatre				1		225,000				2		400			
School				1		52,000				1		3,000			
Miscellaneous	75		22,121												
Total	467	195	\$548,157	4	21	\$314,250				7	2	\$11,700	5		\$3,145

ADDITION, ALTERATIONS, REPAIRS

(TABLE NO. 6)

TYPE OF BUILDING	WOOD			BRICK			CONCRETE		
	No. of Permits	No. of Families	COST	No. of Permits	No. of Families	COST	No. of Permits	No. of Families	COST
Summer Dwellings	10		\$1,700						
Dwellings	242	6	93,835	1		\$150			
Tenements	22	19	19,950	2		525			
Lodging House	1		200						
Private Garage	44		8,210	1		300	1		300
Stall Garage	4		1,140						
Public Garage				4		17,650			
Stores	53		50,180	18		14,005			
Barns	28		5,990						
Hotel				1		100			
Apartments				3	6	18,100			
Factory	1		300	1		200			
Church				2		1,300			
Miscellaneous	74		38,129	2		15,350			
Total	479	25	\$219,634	35	6	\$67,680	1		\$300

(TABLE NO. 7)

TABLE SHOWING THE NUMBER OF PERMITS ISSUED EACH
MONTH FOR NEW BUILDINGS WITH
THE ESTIMATED COST

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Dwellings .	4	2	7	8	17	20	24	24	23	34	17	8	188
Business ..	2	3	36	35	32	40	26	27	31	30	21	8	291
	—	—	—	—	—	—	—	—	—	—	—	—	—
	6	5	43	43	49	60	50	51	54	64	38	16	479

ESTIMATED COST

	Dwellings	Business
January	\$4,100.00	\$250.00
February	1,600.00	700.00
March	14,900.00	12,709.00
April	10,150.00	286,225.00
May	42,980.00	13,495.00
June	51,825.00	12,470.00
July	43,475.00	8,525.00
August	95,220.00	5,470.00
September	38,550.00	14,910.00
October	87,925.00	8,725.00
November	53,177.00	10,260.00
December	37,100.00	7,795.00
	—	—
	\$481,002.00	\$381,534.00

(TABLE NO. 8)

TABLE SHOWING THE NUMBER OF PERMITS ISSUED EACH
MONTH FOR ALTERATIONS, ENLARGEMENTS AND
REPAIRS OF OLD BUILDINGS

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Dwellings .	5	6	27	43	32	52	27	31	21	27	17	12	300
Business ..	9	14	12	20	18	23	19	21	27	35	16	5	219
	—	—	—	—	—	—	—	—	—	—	—	—	—
	14	20	39	63	50	75	46	52	48	62	33	17	519

ESTIMATED COST

	Dwellings	Business
January	\$2,600.00	\$4,965.00
February ..	2,700.00	7,570.00
March	16,100.00	10,905.00
April	13,695.00	35,475.00
May	10,515.00	13,615.00
June	31,380.00	12,450.00
July	8,675.00	8,585.00
August	11,130.00	13,790.00
September	7,005.00	11,815.00
October	13,095.00	22,025.00
November	10,175.00	5,220.00
December	13,035.00	15,810.00
	<hr/>	<hr/>
	\$140,105.00	\$162,225.00

Total expenditures for all building operations during 1921 . \$1,164,866.00

Number of building permits issued during the year	998
Number of permits issued for electric signs	15
Number of inspections made of buildings during the year ..	5,803
Number of plumbing inspections made during the year...	1,485

Respectfully submitted,

JAMES A. ROGERS,

Superintendent of Buildings.

REPORT OF THE DEPARTMENT OF HIGHWAYS FOR THE YEAR 1921

Manchester, N. H., December 31, 1921.

*To the Honorable Board of Mayor and Aldermen
of the City of Manchester.*

GENTLEMEN:—

Herewith is submitted a summary report of the doings of the Department of Highways of the City of Manchester, N. H., for the year 1921.

DANIEL F. CRONIN,
Surveyor...

ORGANIZATION

Board of Highway Commissioners

James A. Wellman, Chairman,
Leonard J. Farrell, Clerk,
Joseph Quirin.

Daniel F. Cronin, Surveyor.

OFFICE

Harrie H. Clement, Chief Clerk,
Frank W. Bodwell, Assistant Clerk,
Robert J. Caron, Stenographer.

Highway, Sewer, and Street Cleaning Departments
James Kendrigan, Superintendent.

FINANCIAL STATEMENT OF THE DEPARTMENT OF HIGHWAYS FOR FIFTY-TWO (52) WEEKS
ENDING DECEMBER 24, 1921 (CLOSE OF BOOKS FOR YEAR 1921)

	Appropriation	Department Transfers	Total	Expenditures	Debit Balance	Credit Balance
Administration	\$16,000.00	\$17,405.57	\$33,405.57	\$17,405.57	\$16,000.00	.....
Highways—Maintenance	227,800.00	.....	227,800.00	208,677.87	19,122.13	.....
Highways—New *	155,694.65	44,560.36	200,255.01	200,255.01	.....	.....
Sewers—Maintenance	25,000.00	.....	25,000.00	25,855.07	.....	855.07
Sewers—New *	50,423.03	2,808.17	53,231.20	53,231.20	.....	.....
Street Cleaning	175,000.00	.....	175,000.00	169,235.41	5,764.59	.....
Transportation, Equipment and Supplies .....	.....	245,501.39	245,501.39	274,770.26	.....	29,268.87
Cemetery Brook Culvert *	25,000.00	.....	25,000.00	25,000.00	.....	.....
Trucks and Equipment *	25,000.00	.....	25,000.00	20,162.45	4,837.55	.....
Amoskeag Bridge *	190,000.00	.....	190,000.00	111,912.79	78,087.21	.....
Plans for McElwain Bridge	15,000.00	.....	15,000.00	15,000.00	.....	.....
Kelley Street Sewer *	100,000.00	.....	100,000.00	19,530.03	80,469.97	.....
Less total expenditures	\$1,004,917.68	\$310,275.49	\$1,315,193.17	\$1,141,035.66	\$204,281.45	\$30,123.94
Gross balance on hand December 24, 1921 .....	.....	.....	1,141,035.66	.....	30,123.94	Less total overdraft
The following balances (Bond Issue Accounts) on hand December 24, 1921, are to be carried over to 1922:	.....	.....	\$174,157.51	.....	\$174,157.51	.....
Amoskeag Bridge .....	.....	\$78,087.21	.....	.....	.....	.....
Kelley Street Sewer .....	.....	80,469.97	.....	.....	.....	.....
Trucks and Equipment .....	.....	4,837.55	\$163,394.73	.....	.....	.....
Net balance on hand December 24, 1921, in Maintenance Account, to be transferred to City Treasury .....	.....	.....	.....	.....	.....	.....
*Bond Issue Accounts.	.....	.....	\$10,762.78	.....	.....	.....

Detailed information on the above is on file in office of Department of Highways.

REPORT OF THE ENGINEER'S DEPARTMENT, 1921

Manchester, N. H., December 31, 1921.

To the Honorable Board of Mayor and Aldermen:

GENTLEMEN—The forty-third annual report of the Engineer's Department is herewith submitted, showing the expenditures and operations for the year ending December 31, 1921.

Exclusive of the four assistants that have been employed in this department during the year, three others have been employed for a part of the year as follows:—

One from Jan. 1, to Jan. 28, and June 15 to Sept. 29, incl.

One from Jan. 1, to Feb. 26, incl.

*One from Oct. 1, to Dec. 31, incl.

* This office has also had the services of one ex-service man placed in this department by a U. S. Government Agent under Federal Vocational Training for ex-service men, receiving pay from the U. S. Government and being placed on the Engineer's Department Payroll Oct. 1, 1921.

The following is a division of the expenditures made under the appropriation, for salaries and clerical assistance:—

Highways:—

Abutters line and grade	\$308.45	
Catch Basins and Paving Gutters, line and grade	710.89	
Curbing line and grade	2518.22	
Sidewalks line and grade	291.07	
	<hr/>	\$3,828.63

Sewers:—

Sewer line and grade	\$224.76	
Sewer plan and profile	170.00	
Sewer survey	127.76	
	<hr/>	\$522.52

General Engineering:—

Cemeteries	\$23.59	
Highway bounds setting of same	60.07	
Indexing	312.04	
Levels for profile and record plans	450.61	
Miscellaneous surveys and levels	224.41	
Miscellaneous office	2,808.36	
Street numbers measuring and putting on	19.61	
Street signs putting up	121.73	
		<hr/>
		\$4,020.42

The following is the list of expenditures under General Expense Account:—

For Bench Mark reports	\$10.00	
Binding and covering books	18.75	
Blueprint paper and tracing cloth	39.79	
Chauffeurs licences (1 original and 3 re- newals)	11.00	
Directories	10.00	
Directory maps	132.50	
Field Books	13.50	
Office Supplies	77.60	
Printing	4.25	
Repairs on transit rod and rod cover	4.40	
Stakes	262.08	
Street sign boards and painting signs	41.40	
		<hr/>
		\$625.27

FINANCIAL STATEMENT

Receipts:—

Appropriation	\$9,000.00	
	<hr/>	\$9,000.00

Expenditures:—

Expended for salaries	\$8,371.57	
Expended for general expenses	625.27	
Balance unexpended in City Treasury	3.16	
	<hr/>	\$9,000.00

BOUNDS

Seventeen cement bounds to define street lines have been set and one has been reset where the street has been raised.

BRIDGES

The old wooden Amoskeag bridge that collapsed August 15th 1920 was replaced this year with a steel bridge of about 752 Tons, consisting of four spans of through steel trusses, three steel plate girder

spans and one steel beam span, 20 foot roadway between curbs, concrete deck, with a bituminous macadam pavement and one 6 foot granolithic sidewalk, built on the old abutments and piers which were repaired and capped with concrete and one new concrete pier built.

The L. H. Shattuck, Inc., were the builders and Fay, Spofford and Thorndike, Engineers.

Inspections were made of the McGregor bridge, Kelley Street bridge and a preliminary survey made for a bridge across the Merri-mack river at Byron Street by Fay, Spofford and Thorndike, Engineers, Boston, Mass.

CULVERTS

An 8 ft. by 10 ft. reinforced concrete culvert was built in Cemetery Brook Valley from Union Street easterly 354 feet by the L. H. Shattuck Co., Inc. When completed this valley will be filled in and used as a Park, as it is a part of Sheridan-Emmett Park, line and grade was set by this department.

HIGHWAYS

Street lines covering 10,703 feet or 2.02 miles, of adjacent property was furnished 77 applicants, upon the ground.

Street grades covering 6,390 feet or 1.21 miles, of adjacent property was furnished 60 applicants, upon the ground.

Levels for profile for establishing grade covering 68,374 feet or 12.95 miles, were taken.

CURBING

Line and grade for a length of 13,766 feet or 2.6 miles was furnished the Highway Department, by which to set or reset granite curbing and circles.

Line and grade for a length of 5,250 feet or 0.99 miles was furnished contractors, by which to set cement curbing, line and grade for a length of 3,626 feet or 0.68 miles was furnished the Highway Department, by which to pave or repave cobble gutters.

PARKS, COMMONS AND PLAYGROUNDS

This department has measured and computed for the Commissioners of Parks, Commons and Playgrounds for payment, areas of tar concrete walks and bituminous top on old macadam roadway laid in the Public Parks and Commons during the year as follows:

Tar concrete (repairs)	369.07 sq. yds.
*Bituminous top	5,129.83 sq. yds.
	<hr/>
	5,498.90 sq. yds.

*This pavement was laid by Winslow & Cummings at a contract of \$1.50 per square yard.

SIDEWALKS

This department has measured and computed for the Highway Department for payment, areas of tar concrete laid during the year as follows:

Street paving (new)	116.66 sq. yds.
Street paving (repairs)	47,635.88 sq. yds.
Sidewalks (new)	585.26 sq. yds.
Sidewalks (repairs)	1,847.65 sq. yds.
	<hr/>
	50,185.45 sq. yds.

This was laid by the Robie Consolidated Concrete Co., at a price of \$1.50 per sq. yd., for new street, \$1.10 per sq. yd., for new sidewalks and 0.70 per sq. yd., for repairs of sidewalks and street paving repairs.

SEWER LICENSES

Number of licenses granted new sewer enterers during 1921	87
Number of free licenses granted sewer enterers during 1921	5

Total number licenses granted during 1921 92

Amount of money recorded as collected from new sewer enterers during 1921	\$1,273.44
(All moneys are collected by the City Clerk.)	

SUMMARY OF SEWER WORK FOR THE YEAR 1921

Akron Pipe Size		Length
8 inch		224 ft.
10 inch		4,142 ft.
12 inch		1,470 ft.
15 inch		746 ft.
20 inch		1,154 ft.
24 inch		318 ft.
	Total	<hr/> 8,054 ft. or 1.525 miles.
Cast Iron Size		Length
30 inch		450 ft.
	Total	<hr/> 450 ft. or 0.085 miles.
Lock Joint Ref. Cem.		
48 inch		116 ft.
	Total	<hr/> 116 ft. or 0.022 miles.
	Total	<hr/> 8,620 ft. or 1.632 miles.

(Total Sewerage System)

MATERIAL, SIZE AND LENGTH OF SEWERS TO
JANUARY 1. 1922

Total feet:—

Akron	432,119
Portland (old)	4,714
Portland (new)	38,621
Cement	27,150
Lock Joint Ref. Cem.	116
Earthen	3,187
Brick	46,546
Cast Iron	1,181.5
Steel Riveted	658
Total feet	554,292.5
Manholes	1,818

Total miles:—

Akron	81.84
Portland (old)	0.893
Portland (new)	7.314
Cement	5.142
Lock Joint Ref. Cem.	0.022
Earthen	0.603
Brick	8.816
Cast Iron	0.224
Steel Riveted	0.125
Total feet	104.98

STREET SIGNS

34 Street Signs have been placed on poles at intersecting streets or roads during the year.

18 A. L. A. Trunk line highway signs (boards and hangers furnished by this department and the painting and lettering by the Association) have been placed on poles at important corners during the year.

To His Honor the Mayor, the Board of Aldermen and the various committees with whom in the performance of my duties I have come in contact, I wish to express my appreciation of the assistance and support you have rendered me during the year.

My acknowledgements are due the gentlemen of the Highway Dept. for their courtesy, consideration and cooperation in matters in which we were mutually engaged.

DANIEL F. CRONIN,
Surveyor.

From Feb. 1, to Dec. 31.

(MICHAEL F. SHEA, Director. From Jan. 1, to Feb. 1.)

GENERAL STATISTICS

Manchester is situated on the east and west banks of the Merrimack river in latitude 43° 00' 04.3" north, longitude 71° 26' 21.1" west (final of Weston observatory), at an elevation above sea level of from about 100 feet to about 530 feet.

Zero of the city base is 100.934 feet above sea level.

City Hall step is 108.520 feet above zero of city base, or 209.454 above sea level.

VARIOUS ELEVATIONS ABOVE SEA LEVEL

Coping stone of high service reservoir, 500.924 feet.

Rock Rimmon, highest point, 390.58 feet.

Lake Massabesic, 250 feet.

Amoskeag Bank Building, top of cornice, 339.67 feet.

Granite and Main streets about 163.67 feet, South Main and Milford about 178 feet, Milford and Rochelle avenue about 196 feet, Amory and Main, about 213 feet, Amory and Notre-Dame avenue about 236 feet, Elm and Carpenter about 288 feet, Highland and Lowell about 426 feet, Hanover and Beacon about 354 feet, Lake avenue and Massabesic about 251 feet, Elm and Brown avenue about 211 feet, Cypress and Vinton about 340 feet, Bridge and Hall streets about 326 feet.

Greatest extent of city north and south, 11.5 miles; east and west 5.3 miles.

Merrimack river frontage, 10 miles.

Area of city, including those portions covered by water, approximately 21,700 acres, or 33.906 square miles.

AREA OF WARDS

Ward 1, 4,900 acres; Ward 2, 2,400 acres; Ward 3, 234 acres; Ward 4, 213 acres; Ward 5, 221 acres; Ward 6, 3,400 acres; Ward 7, 359 acres; Ward 8, 7,572 acres; Ward 9, 289 acres; Ward 10, 977 acres; Ward 11, 237 acres; Ward 12, 279 acres; Ward 13, 619 acres.

Most thickly settled ward, ward 5; most sparsely settled ward, ward 8.

AREA OF PARKS AND COMMONS

Derryfield park, 68 acres; Rock Rimmon park, 45 acres; Stark park, 30 acres; Oak Hill reservoir park, 25.65 acres; Sheridan-Emmet park, 17.42 acres; West Side park, 9.67 acres; Prout park, 3.70 acres; Lafayette park, 2.08 acres; Sweeney park, 1.60 acres; Simpson park, 0.56 acres; East Side park, 0.44 acres; Hanover Common, 3.00 acres; Merrimack common, 5.89 acres; Victory Park, 4.48 acres; Park common, 3.49 acres; Parker Common, 2.61 acres; Tremont common, 2.25 acres.

Total area of Parks and Commons, 225.93 acres.

Valuation, \$750,000.00.

WATER AREA

Massabesic lake (entire), 2,400 acres (water shed 40 square miles); area in city, 500 acres; Long pond, 23,250 acres; Crystal Lake, 21.855 acres; Nutt's pond, 19.095 acres; Stevens pond, 16,276 acres; Merrimack river, 550 acres; Piscataquog river, 50 acres.

Total water area in city, 1,180.476 acres.

Area taxed, approximately 15,000 acres.

Valuation, real estate and personal property, \$110,326,769.00; tax rate 1921, \$2.45.

STREETS AND ROADS

Unpaved streets, not including back streets, lanes or alleys, 121.26 miles.

Paved streets, including such back streets and lanes as are paved, 22.14 miles.

Outlying or country roads, 72.66 miles.

Total miles of streets and roads, 216.06.

PAVED STREETS

Granite blocks, cement joints	2.23 miles	48,331 sq. yds.
Granite blocks, pitch joints	0.27 miles	6,627 sq. yds.
Granite blocks, sand joints (old)	0.39 miles	10,277 sq. yds.
Granite blocks, sand joints	2.36 miles	26,975 sq. yds.
Tar concrete	3.87 miles	61,652 sq. yds.
Tar macadam	0.10 miles	1,580 sq. yds.
Roc-Mac	2.61 miles	35,269 sq. yds.
Bithulitic	3.80 miles	62,696 sq. yds.
Bituminous Macadam	6.37 miles	106,262 sq. yds.
Wood block	0.22 miles	3,154 sq. yds.
Cement concrete gutters		4,141 sq. yds.
	<hr/>	<hr/>
	*22.22 miles	366,964 sq. yds.

Common width of streets, 50 feet; widest street, 100 feet; narrowest street, 9.84 feet; longest street, city proper, 4.1 miles; suburban, 5.4 miles; shortest street, 100 feet.

CEMETERIES

Four cemeteries belonging to the city have a combined area of 292 acres; 11 private cemeteries, about 75 acres.

*Including gutters on paved streets.

SEWERS

Akron, 81.84 miles; Portland (old) 0.893 miles; Portland (new) 7.314 miles; earthen, 9.603 miles. cement, 5,142 miles; Lock joint Ref. cement, 0.022 miles; cast iron, 0.224 miles; steel riveted, 0.125; total 104.98 miles.

Largest sewer, 50 inches by 75 inches; smallest 6 inches.

RAILROADS

Electric railways, double, counted twice, city lines 41.70 miles; suburban lines, 22.69 miles.

Steam railroads, double track, about 8.5 miles; single track, about 11.5 miles exclusive of sidings and tracks in railroad yards.

STREET LIGHTS

600 c. p. Tungstens, 632; 100 c. p. Tungstens, 932; 600 c. p. Elm St. (Whiteway) Lights, 96; Total, 1660.

CITY BUILDINGS

Schoolhouses, brick, 25; wood, 2; total, 28; valuation, \$985,000.

*3 new schoolhouses under construction.

Engine houses, 11; valuation, \$200,000. Other public buildings, 11; Valuation, \$1,170,000.

Police stations, 2.

Churches, brick, 16; wood, 28; stone, 2; stucco, 1. Total 47.

Post Office, stone 1.; sub-stations, 16.

FIRE DEPARTMENT

Chief's auto, 1; Deputy chief's autos, 3; steamers, horse-drawn, 4; motor-pumping engines, 3; chemicals and hose wagons, horse-drawn, 1; chemical and hose wagons, motor-driven, 4; chemical and hose wagon, with Booster pump, motor-driven, 1; ladder trucks, horse-drawn, 3; ladder trucks, motor-driven, 2; aerial ladder truck, horse-drawn, 1; emergency truck, motor-driven, 1; exercise wagons, 7; hose reels and wagons attached to volunteer companies, 4.

(Reserve apparatus)

Steamers, 2; hose wagons, 5.

Manual force, 107 permanent; call-men, 58; total, 165.

Valuation, including fire alarm telegraph, \$239,397.00.

POPULATION

Population estimated, January 1, 1920. (Census) 78,384.

Registered voters, 1921: Male, female,

BRIDGES

LOCATION	Material	Date Built
Amoskeag	Steel	1921
Bridge street at upper canal	Iron	1880
Bridge street, McGregor and approaches	Iron	1881
Brown avenue at Goffe's Falls	Steel	1901
Brown avenue at Little Cohas	Wood	....
Brown avenue at Cheney's	Wood	....
Cohas avenue at Great Cohas	Stone	....
Derry Road at Great Cohas	Wood	1884
Derry Road near Cohas avenue	Steel	1900
Derry road near town-line	Steel	1900
Dunbarton road near Black Brook	Wood	1900
Elm street at railroad	Concrete	1916
Front street at Black Brook	Wood	....
Granite street lower canal	Steel	1904
Granite street at river	Steel	1896
Granite street at North Weare R. R.	Iron	1905
Island Pond Rd at outlet of lake	Steel	1902
Kelley street at Piscataquog river	Steel	1914
Main street at Piscataquog river	Stone	1894
Mammoth road at the Great Cohas	Wood	1884
Mammoth road near town-line	Wood	1899
Merrill road at Manchester & Lawrence R. R. .	Wood	....
Mill road at Harvey's mill	Steel	1900
Parker street at North Weare R. R.	Iron	1884
Second street at Piscataquog river	Steel	1893
Webster road at Water Works dam	Wood	....
Weston road east of D. Connors	Wood	1897
Willow street at Great Cohas	Steel	1907

REPORT OF THE SCHOOL COMMITTEE, 1921

SCHOOL COMMITTEE

MOISE VERRETTE, *Mayor,*

GEORGE A. DICKEY,

CHARLES H. MARTEL, 261 Orange St.,

Ex-Officio, Chairman

Vice-Chairman

Clerk of School Board

- Ward 1. George A. Dickey, 1052 Union St.
- Ward 2. Edward H. Chadbourne, 87 Russell St.
- Ward 3. L. Ashton Thorpe, 445 Lowell St.
- Ward 4. John F. Holmes, 567 Hanover St.
- Ward 5. William F. Glancy, 214 Bell St.
- Ward 6. George Waldo Browne, 329 Massabesic St.
- Ward 7. Francis J. Hurley, 263 Green St.
- Ward 8. Edward C. Healey, 97 Taylor St.
- Ward 9. Timothy C. Cronin, 74 Spring St.
- Ward 10. Ned T. Wallace, 109 Riddle St.
- Ward 11. Daniel A. McDonnell, 5 Parker Ave.
- Ward 12. Endee C. Noury, 418 Notre Dame Ave.
- Ward 13. François J. Houlne, 434 Notre Dame Ave.

DEPARTMENT OF EDUCATION

City Hall

SUPERINTENDENT OF PUBLIC INSTRUCTION

HERBERT F. TAYLOR

Residence, 1051 Union St.

Office Hours—From 4 to 5 p. m. on Mondays, Tuesdays, Wednesdays and Fridays, 7 to 8 on Thursday evenings.

ASSISTANT SUPERINTENDENTS

FRANK A. MORRIS

248 Prospect St.

Supervisor of Evening Schools

Office Hours—4 to 5 p. m. on school days, and 8 to 9 on Thursday evenings.

LORENA M. FROST

543 Lincoln St.

Supervisor of Kindergartens and Grades 1 to 3

Office Hours—4 to 5 p. m. on school days, except Thursdays, and 7.30 to 8.30 on Thursday evenings.

SUPERINTENDENT'S SECRETARY

FRANCES ABBOTT

14 Harrison St.

Office Hours—8 to 11.30 a. m., and 1 to 5 p. m. on school days; 9 to 12 on Saturdays.

OFFICE CLERK

ALEXANDER DEMERS

213 Bell St.

Office Hours—9 to 1 p. m. and 2.30 to 5 p. m., and 7 to 9 p. m. on Thursday evenings.

TRUANT OFFICERS

HARRY J. WOODS

482 Central St.

THOMAS J. FELLOWS

1436 Elm St.

RULES OF ORDER

The regular meetings of the Board shall be held on the first Friday evening of each month, at 7.30 p. m., and special meetings at the call of the clerk, upon the written request of the chairman, vice-chairman, or two members of the Board.

At regular meetings, business shall proceed in the following order, unless otherwise directed by the Board.

1. Reading of the record of the previous meeting.
2. Petitions, applications and notices.
3. Report of the superintendent.
4. Reports of standing committees.
5. Reports of select committees.
6. Unfinished business.
7. New and miscellaneous business.

A majority of the members of the Board shall constitute a quorum; but a majority of the whole Board voting in the affirmative shall be necessary to elect or remove teachers, to fix salaries, to appropriate money, or to amend or suspend the rules.

The rules of parliamentary practice comprised in "Cushing's Rules of Proceeding and Debate in Deliberative Assemblies" shall govern in all cases in which they are not inconsistent with the "Rules and Regulations" of the Board.

STANDING COMMITTEES

Finance—Mayor Verrette, Committeemen Thorpe, Wallace, Houlne and Cronin.

Text Books, Apparatus and Supplies—Committeemen Browne, Dickey and Holmes.

Fuel and Heating—Committeeman Chadbourne, Mayor Verrette, Committeemen Glancy and Noury.

Repairs—Committeemen Healey, Chadbourne and McDonnell.

Pensions under the Mothers' Aid Law—Committeemen Hurley, Holmes and Noury.

SPECIAL COMMITTEES

Building—Committeemen Thorpe, Wallace, Glancy, Houlne and Noury.

Teachers' Pensions—Committeemen Glancy, Brown and McDonnell.

Committee on Rules—Committeemen Holmes, Thorpe and Healey.

ATHLETIC COUNCIL

Committeeman Francis J. Hurley, Supt. Herbert F. Taylor, Principal George I. Hopkins, Principal Wm. H. Huse, and Gordon Foshay, High School representative.

FINANCE COMMITTEE

Meets once a month to approve bills.

TEACHER'S SALARY COUPONS

Are to be returned to the clerk upon the dates designated by him. Payment will be made by the City Treasurer on the last school day of each month.

SALARY SCHEDULE

(In effect September 1, 1921)

High School:

Headmaster	\$3,500.00		
Sub-Master	2,800.00		
		Minimum	Maximum
• Men teachers	\$1400		\$1800
Women teachers	1200		1600
Heads of Departments	\$400 more than teachers.		

Elementary Schools:

	Minimum	Maximum
	\$900	\$1300

Principals vary according to size of building from \$1500 to \$2400. Principals' assistants receive \$100 more than teachers of equal experience.

Yearly increase \$100.00.

SUPERINTENDENT'S REPORT

December 30, 1921.

*To His Honor, The Mayor, and Members of the Board of
School Committee:*

GENTLEMEN—I hereby submit the seventy-fifth report of the School Committee of the City of Manchester, the sixty-sixth of the Superintendent of Schools, and the sixth of my administration.

It is interesting to note that of the members to whom I made my first report, five years ago, but two are members of the present School Board, and but one will be a member of the incoming Board.

It is of further interest to note in looking over the reports submitted what things have been accomplished in that period. It was recommended that the Spring and Franklin-Street Schools be consolidated in one building, and the splendid sixteen-room Franklin-Street School, to be opened next month, is the answer to that recommendation. The construction of that building did not, however, entirely relieve the congestion in the district. It therefore became necessary to remodel the Spring-Street School, which was partially destroyed by fire on the evening of October 14th. This gives us a substantial eight-room building, which will permit the readjustment of district lines, thereby relieving the crowded condition in the lower grades at the Straw and Maynard Schools. This, in turn, will permit some transfer from the Webster-Street School, where the lower grades are also too large for the most efficient work. It will further permit the transfer of the veterans' classes to that building, thereby decreasing the rent expense of the department.

Those veterans' classes are a distinct departure, opening January 1st, 1921, and after one year's experience, it is a pleasure to report very satisfactory progress. The greatest factor in this success has been the fine attitude of the men themselves, who have shown themselves in the work accomplished to be a fine body of young men. I believe the school is rated as a good one by those in charge of the bureau.

It is a pleasure furthermore at this time to report the installation of another kindergarten at the Pearl-Street School, and a request for at least two more, one at the Hallsville School, and one at the Main-Street School. Room for one at the Main-Street can be found when the West Side High School is opened, but at present the Hallsville building is the one most crowded.

The completion of the four-room Weston building relieved the situation at the Youngsville School, and to some degree at the Hallsville, but the first three grades at the Hallsville are still badly crowded, and all four rooms at the Weston School are filled. Four more rooms should be added to the Weston School next year, the same to be used for the upper grades in that vicinity, which are now located partly at the Lincoln-Street and partly at the Youngsville. It will then be possible to establish at the Hallsville the kindergarten requested by the parents in that section.

It is interesting to note that the School Board at its August meeting adopted a new course of study, the basis of which is the State program, and was revised this summer. The course has been and will be further modified by typewritten sheets prepared in this office. The unification of the courses in the State will permit pupils entering, if up to grade, to lose no time in doing the work prescribed by Manchester. It is pleasing also to note that the new course found the schools of Manchester able to accomplish the work as laid down by the state authorities. It has meant the introduction of some new material, and the adopting of some old material further down the grades. This year will, of necessity, be one of re-adjustment, but it is certain that when the course is firmly established we shall be doing more and better work than under the old conditions.

It would be of material advantage to the schools of Manchester if summer sessions could be conducted for half-days during six or eight weeks in the summer. This would enable pupils failing promotion to make the required grade, and also permit exceptional pupils to progress more rapidly than in the regular session. The schools could be carried on in close alliance with the playgrounds, so that the children would be under supervision during the day.

The completion of the two new High School buildings will forcibly bring to your attention the need of an organized department of physical culture, which has been recommended to you in each of my five reports submitted. It is at present our most serious lack, which I am sure will have your attention when the gymnasia are completed. Those who witnessed the work of the children at the outdoor field-day, held last June, will, I am sure, endorse the need and applaud the installation of such a department. It was a small specimen of what should be done under competent supervision in a large way by the pupils of the Public Schools.

It is a further pleasure to report at this time the hearty co-operation in all matters pertaining to the pupils' health received from the executive officer of the Board of Health, Dr. Streeter. He has in a comparatively short time made definite provisions for the prevention of contagious diseases spreading, has approved a rule for the readmission of pupils who have been quarantined, who are suspects, or who have been

exposed to contagion. He has submitted a splendid plan for much needed dental care, and will, I am certain, keep the children in better health than has been done before in the past five years.

The teaching force in Manchester has increased this year, due to the opening of new rooms, and assistance arranged for over-large classes, and will continue increasing, and I think the Board will be justified by rules and regulations in insisting that every grade teacher shall be a Normal graduate, and every High School teacher should have a College degree, with at least two years' experience. The only possible exception to this rule might be in those suburban schools, where it is of much greater importance that the teacher enjoy that type of school than that she be a Normal graduate. Experience but emphasizes the fact that it is necessary, to secure the best results in rural schools, to have a teacher who is fond of the work, and who will make herself of value to the community. She is very much more efficient than one who merely goes down in the morning and returns at night.

While the corps have been strengthened in some respects, we have lost by resignation and by death some strong men. Mr. George I. Hopkins, after more than forty years of splendid service to Manchester, retired from service in June, and his successor, Mr. Hal R. Eaton, assumed the principalship of the High School in September, 1921.

Mr. William H. Huse, for many years a Grammar Master, died very suddenly on December 2nd. No words of mine can adequately express the serious loss to the system caused by the decease of Mr. Huse.

In the early fall, Mr. Harry J. Woods, for several years attendance officer, died suddenly. He was personally popular with all with whom he came in contact, and his loss was seriously felt.

Mr. Isaac Huse, at the end of forty years' active service in schools of the country, also retired in December.

The teachers during the current year have shown a praiseworthy willingness for professional advancement, as the voluntary attendance at a course of lectures given by the superintendents last spring shows, and they have made application for extension courses for the coming year. One of the most splendid accomplishments of the teaching force which I have ever known was the voluntary contribution of more than \$400 last winter for the purpose of purchasing shoes and rubbers for children unable to attend school because of the lack of these very necessary articles of clothing. It was carefully distributed by the attendance officers upon recommendation of the several principals. The thanks of the Superintendent are most cordially extended to the teachers, not alone for the fine spirit shown, but for the splendid co-operation which has been accorded through the entire year.

During the next year, the measurement work, started this year with special reference to first-grade, will be continued, and all pupils entering public school for the first time shall be subjected to an intelligence task, thereby showing that the gradings are based on real knowledge of a child's natural ability. Admission to college in the future will to some degree be determined by intelligence tests, which might well be demonstrated prior to admission to the High School. The large amount of data which is becoming available in this matter will soon enable superintendents and teachers to very accurately rate a pupil's real ability, and if work of less value is offered than his ability promises, the school has a right to expect his improvement.

I wish to call to your attention several fine Parent-Teachers' Associations existing in Manchester, which have been of material assistance to teachers and children in some of the schools. The co-operation shown towards the improvement of plant and management by the parents of the West Side Association, and the one at the Halls-ville School, has been a very pleasing feature of the work of the year.

The work of the Evening Schools has been steadily improving, and it is hoped that as the number of compulsory attendants decreases, volunteers will fill their places, so that the total registration will not seriously decrease. The opening of the new Franklin-Street and Spring-Street Schools will very materially improve the physical conditions of the night schools, for it is but natural for those people willing to spend their evenings in study to desire a school located within easy access of their homes. This has not been possible during the fall term of this year. It is hoped that with the opening of the new High Schools, mechanical courses can be offered in the evening to those wishing to perfect themselves in mechanical lines. Manchester then can and will offer educational advantages to every person who desires them. It can then be said that anyone who wants an education will be able to secure it.

For this movement for broadening opportunities I bespeak your hearty co-operation, and I most sincerely thank you for the allegiance which has made the results already attained possible.

Respectfully submitted,

HERBERT F. TAYLOR,

Superintendent

FINANCES—1921

Items of Account.	Appropriation.	Expenditures.
General Control	\$12,525.00	\$18,192.97
Instructions	419,225.00	444,677.45
Operation	77,300.00	68,850.40
Maintenance	1,500.00	1,576.13
Auxiliary Agencies	5,950.00	4,746.60
Miscellaneous Expenses	1,000.00	2,937.06
Outlays	500.00	1,750.01
Miscellaneous Receipts	108.44	2,469.38
Overdrawn	27,091.56	.....
	<hr/>	<hr/>
	\$545,200.00	\$545,200.00

COST OF CITY SCHOOLS

Expenditures		\$545,200.00
Tuition	\$2,085.00	
Federal Schools	7,559.17	
Evening Schools	323.00	
Sale of Books	200.00	
	<hr/>	10,167.17
		<hr/>
Net Amount Raised by Taxation		\$535,032.83

City valuation for 1921 was \$110,326,769, and hence the rate of taxation for maintenance of schools for the year 1921 was \$545,200, divided by \$110,326,769, or .0041. The cost per capita for day school pupils was \$68.78.

REPORT OF THE CITY LIBRARY, 1921

1921

Trustees

Moïse Verrette, Mayor, <i>ex-officio</i> .	
Wilfrid J. Lessard	Term expires 1922
Frank P. Carpenter	Term expires 1923
William P. Farmer	Term expires 1924
*Allan M. Wilson	Term expires 1925
John J. Holland	Term expires 1926
Walter M. Parker	Term expires 1927
.....	Term expires 1928

Officers

PRESIDENT, *ex-officio*
Moïse Verrette

CLERK AND TREASURER
Allan M. Wilson

Bequests

Oliver Dean	\$5,000 in 1872; used for works of science, technology and fine arts
Mary E. Elliot	\$2,000 in 1885; given for the purchase of medical books
Eliza A. Eaton	\$2,887 in 1892; used for biographical and historical works
Emily A. Smith	\$5,150 in 1911; used for children's literature
Michael Prout	\$8,115 in 1912; used for reference and historical works
Sarah J. Mead	\$8.27, income for one year; used for books for youngest readers
Moody Currier	\$5,000 in 1917; used largely for works of foreign and standard literature
Edwin F. Jones	\$5,000 in 1919; given for the purchase of biographical and historical works
John Hosley	\$5,000 in 1921; given for the purchase of periodicals.

*Appointed January 4 to fill unexpired term of Henry W. Boutwell.

LIBRARY SERVICE

Librarian

F. Mabel Winchell

Assistants

Caroline B. Clement, Assistant Librarian
Maria F. Kidder, in charge of Order Department
Mary E. Holland, in charge of Periodical Room
R. Winifred Tuttle, Cataloger
Mary N. McClure, Accessions
Anna B. Murphy
Mary Isabel Lee
Walter W. Cook, Page
Helene Mansur, in charge of Open Shelf Room
Gertrude M. Fessenden
Hazel E. Joslyn, Classifier

LIBRARY HOURS

Reading, Reference and Open Shelf Rooms: Week days, 9 a. m. to 9 p. m. Sundays, 1:30 to 6 p. m. Reference and Open Shelf rooms closed on Sundays from June 19 to September 18

Delivery Hall: Week days, 9 a. m. to 9 p. m. Sundays closed

Children's Room: 11 a. m. to 9 p. m. Saturdays, 9 a. m. to 9 p. m. Sundays 1:30 to 6 p. m.

East Manchester Delivery Station: Tuesdays, 3:45 to 8:30 p. m. (Closed temporarily)

West Manchester Deposit Station: Wednesdays, 3:30 to 5:30 and 6:30 to 8:30 p. m.

Goffe's Falls Deposit Station: Fridays, 3:30 to 7:30 p. m.

All departments of the library are closed on legal holidays

No books are issued from the building on Sundays

REPORT OF THE TRUSTEES

To His Honor the Mayor and the Board of Aldermen of the City of Manchester, N. H.

GENTLEMEN:—

The Trustees of the City Library herewith present the report of the librarian as their report for the year 1921. It is well worth a careful reading by every member of your honorable board and by every citizen. The review of the recent growth and development of the library is especially interesting, and cannot fail to stimulate an increased interest in its work. We solicit your continued support of our efforts

to make the library what it ought to be, a vital educational force in the city, reaching out to and touching every section of the city and every part of its citizenship.

Respectfully submitted,

TRUSTEES OF THE CITY LIBRARY,

By Allan M. Wilson, *Clerk*.

LIBRARIAN'S REPORT

"It is perhaps needless at this time, to argue the utility of this Institution, but the Trustees confidently believe that no equal sum of the city expenditure has been so well applied, or produced so useful a return. Its influence on the young, and its facilities for affording information and instruction to all classes, is unsurpassed by any agency of its cost."

Extract from the Report of the
Trustees of the Manchester City
Library, 1856.

To the Trustees of the City Library, Manchester, N. H.:

GENTLEMEN—This, the sixty-eighth annual report of the City Library and the twentieth report made by your present librarian, covers the calendar year of 1921.

Retrospect

The completion of a period of twenty years naturally suggests a retrospect. It may be of interest to compare conditions as they were at the beginning of this period and as they are to-day and thus note the growth of the service rendered by the library.

The most noticeable change is in the library building. In 1901 the library was housed in a structure built in 1871. While this building was designed for the library it was so markedly ecclesiastical in style that it was no unusual thing to hear it stated that it was a church before being used for a library. If darkness and colored glass indicate sanctity it surely had a "dim, religious light" which lent color to the statement. While it might possibly have made a good church it left much to be desired as a library. With no room or space planned for the work on new books or old; with bookcases so high that stepladders were a necessity; with no closet or cupboard in the building so that all supplies had to be

kept on open bookshelves; and with the reading tables, the delivery desk, the reference and children's work all in one room, it can easily be seen that conditions were not ideal.

From such quarters to the beautiful white marble building which the library now occupies is a far cry. Located on a spacious lot and facing Concord Common it started what it is hoped may in time become a civic center. The building contains nearly forty rooms besides the stack of three tiers. In great contrast to the old building the rooms are all very light and the building is well supplied with closets. The commodious and convenient workrooms are another marked feature of contrast as are the accommodations for the staff. Such **New building** accommodations at the old building were noticeable solely thru their absence. The wraps of all, from the librarian to the boys, had to be hung in a small passageway which led to the basement. The new building provides separate locker and toilet rooms for the women and the boys, and in addition there is a well-furnished kitchen, a dining room and a very attractive rest room for the use of the staff. While there was no semblance of an office in the old building, the new provides commodious offices for the librarian and the assistant librarian.

Surely the citizens of Manchester would do well to remind themselves often of the great contrast between the old and the new and be sincerely grateful to the donor of the new edifice.

Hours Twenty years ago the library was not open until 10 a. m. and was closed at 8 p. m. Now it is open from 9:00 until 9:00 except on Sundays and holidays.

In those earlier days every book, new or old, was covered with a gray paper which concealed all marks of individuality and gave a somber unattractiveness to the shelves. Now the books stand in their original covers, each one as distinctive in its dress as are the borrowers. After the paper covers had been discarded **Book-plate** a bookplate, designed by F. Schuyler Mathews, was acquired and now adds dignity to the volumes while serving to indicate the library ownership and showing from which fund, if any, a book has been purchased.

In 1901 the library had three funds for the purchase of books. It now has nine. In the earlier year the number of volumes **Funds and accessions** added by purchase was 607 while in 1921 it was 2708 and the total additions in these respective years were 1413 and 3420.

It would be interesting to compare the number of volumes in the library at the beginning and the end of this twenty-year period, but records have not been so kept as to make this possible. During earlier years pamphlets as well as books were accessioned. At the close of

1901 the latest accession number was 47,278 while it had grown to 98,100 at the end of 1921. These figures take no account of withdrawals. As nearly as can be estimated the library now contains about 89,500 volumes.

The circulation has increased from 72,298 to 189,502 while the percentage of fiction issued has dropped from seventy-nine to fifty-seven which indicates, not that less fiction is read, but that the library is used much more than in former years for purposes of study and business. During recent years technical books have been in constant demand and the income of the Oliver Dean Fund has made it possible to keep well supplied with up-to-date works.

The Open Shelf room has done much to promote the use of non-fiction. Here about 16,000 volumes on the widest variety of subjects are placed on shelves free of access to the people. In 1901 there was just one shelf about three feet long which held books that might be touched and examined by the public. All other books were kept behind a high grille and could only be obtained by making out a call-slip from the catalog and presenting it at the delivery desk which bore a gigantic placard forbidding anyone to stand about the desk. The borrower was expected to retire to a settee at some distance and wait until his name should be called in stentorian tones. If the volume thus obtained should prove on examination to be one previously read, or unsatisfactory for any reason, it could not be changed for another until the next day as it was against the rules to return a book on the day of issue.

In those days it must have been considered improper for anyone not a clergyman nor a teacher to study or do any serious reading, or else inconceivable that any one should want to, for only those two favored classes were allowed to borrow more than two books at a time or to keep them beyond the allotted two weeks. The rules at present are sufficiently elastic to allow any person to take whatever books he wants and keep them as long as he needs provided it does not infringe on another borrower's rights. Every person of whatever education or occupation has equal rights with every other.

To insure these rights and to do away with the old-time complaint that books went around in circles and that it was useless to try to get a new book unless one had a "pull" with some one in the library, a system of reserving books was introduced. The library patron may leave a request for any desired book and feel assured that he will get it in his turn.

Speaking of study privileges reminds one of the contrast in the matter of inter-library loans. At the beginning of the twenty-year period no person not a resident of Manchester could borrow any book from the library even tho thousands of volumes might be standing unused on the shelves. Nor was the library allowed to borrow from other libraries any book wanted by a Manchester resident, tho other libraries were perfectly willing to lend. Long before the end of the period any book wanted by a local borrower which was not in the home library and which it did not seem wise to purchase, could be secured from some other library, and many books have been obtained in this way to the great satisfaction of our patrons. Later the rules were sufficiently broadened to permit lending to other libraries and during the last year books and pictures have been sent to approximately twenty towns from Coos to the sea.

In 1901 there was nothing which, even by courtesy, could be called a reference collection. The few reference books which the library possessed were lost by being scattered in the general collection and could be found only by knowing what books to look for. There is now an excellent reference department of nearly 3000 volumes shelved in a convenient and attractive room. Here there is also a vertical file of clippings and pamphlets containing material not to be found in books.

The United States government documents, while not of it, are a valuable adjunct to the Reference department. Twenty years ago they were considered "dry-as-dust" material and were seldom used. There were many gaps in the Congressional set and it was not so arranged that material could easily be found. Many of the missing volumes have been secured, the set is now arranged by the serial numbers and the indexes have made available this mass of information. There has been an even greater change in the pamphlet publications of the government.

During recent years these have been made much more popular and attractive than formerly and cover almost every subject of human interest. A selection from the latest issues is now displayed on one of the tables in the Reference room and this has been found an effective means of advertising the government publications. One of the chief complaints concerning public documents has always been that they were so slow in coming, being usually many months and not infrequently a year or two old when received which greatly lessened their value. During the last year the government has changed from the customary monthly shipments to a daily service which has resulted in our getting publications much more promptly. This improvement in service, the display in the Reference room and some newspaper and bulletin-board publicity

have caused the use of documents to more than double in the last six months.

The change in the work for children has been quite as marked as that in the other departments. In 1901 there was no spot in the library set apart for the children. They were simply tolerated, and no child under twelve years of age was allowed to have a library card. Since then the age limit has been done away with. Twenty years ago such juvenile books as the library owned were shelved with the adult books. There was no way of telling how many children's books there were in the library nor where to look for them in the different classes from A to Z. One must know the name of some writer for children or some juvenile title in order to be able to get a book, for, as the shelves were not open to the public, some definite book must be asked for. The consequence was that a few of the best-known (not the best) authors, such as Alger and Optic, were most used. The children spent much time

Children's department fingering the catalog cards in the hope of running across some juvenile title and oftentimes this resulted in their calling for some book which seemed attractive to the juvenile mind but which turned out to be utterly unsuited to children's reading. The change from this state of affairs to conditions in the present large and attractive children's room with its carefully selected books arranged on low shelves within easy reach of the children is as great as from darkness to light. There is also a separate catalog of the juvenile books for the use of the children. Not only has great care been taken to supply the best books from picture books up to those for high school age, but the physical comfort of the children has also been considered by providing tables and chairs of different heights. And best and most important of all, the room is in charge of a trained children's librarian who has the welfare of the children at heart and who is capable of advising children, parents and teachers concerning children's reading. The story hour is also an important feature of this branch of the work.

The question of books for the schools is closely allied to the work of the children's department. Twenty years ago the policy of the library was definitely against sending any books to the schools. Now any principal or teacher may select, or have the library select, any number of books desired for use at the school. These books may be kept a month with the privilege of renewal if not wanted by another borrower. Pictures are also very freely lent to the schools. Work with schools For several years past, on the initiative of the library, the children of the seventh and eighth grades have been instructed in the use of the catalog and elementary reference books. Much attention is also given to high school students in connection with their debates, themes and reference work.

In 1901 a person entering the library might have looked in vain for any sign of a magazine or newspaper. The library had a few but they were kept out of sight behind the desk and to obtain one it must be asked for by name. It was against the rules for any unbound magazine to be taken from the building. In great contrast to these conditions the large periodical room in our present building has on file in full view and free of access to the library patron over four hundred current magazines and newspapers. These periodicals, which include a wide variety of literary and miscellaneous publications besides covering nearly every trade and industry represented in the city are arranged alphabetically to make them easy for the readers to find. All except the latest issue may be borrowed for home reading the same as books. Where more than one copy of a magazine is subscribed for as is the case with the more popular publications all but one copy of even the latest issue may circulate. The periodical room is a very popular place.

The library had some excellent art books in 1901, and during the two decades that have followed it has been the constant aim to add books of the highest merit, the greatest artistic value and the most practical usefulness; and meanwhile to round out the collection so that it may answer the varied demands made upon it. That a reasonable degree of success has attended these efforts is indicated by the favorable comment of several artists who have used or examined the collection as well as by the constant test made of it by our regular patrons. This result would have been impossible had it not been for the Oliver Dean Fund from the income of which most of these volumes have been purchased. The department now contains nearly three thousand volumes shelved in the art room on the second floor of the building. The collection has grown so rapidly since we moved from the old building in 1914 that already it has been necessary to add four new cases to accommodate the books and one large one for mounted pictures.

Twenty years ago such a thing as a picture collection did not exist even as a vision in the minds of those who had control of the library; and five or six years later when a very modest beginning had been made, the librarian was told that pictures did not come within the scope of a library. It is pleasing to recall that the one who expressed this opinion, later borrowed pictures from the library on several occasions. The collection now numbers nearly 17,000 mounted pictures and approximately 150,000 unmounted ones, all of which are classified and available for the use of borrowers. The pictures cover a very wide range of subjects tho the collection is probably not so well balanced as if it had been obtained thru purchase. It is only during the last few years that any money has been spent for pictures and at no time has the amount been large.

The library also has 1770 stereographs which have been found especially useful in school work, and about 2500 post cards. The home circulation of the pictures for one year has reached 14,314.

There is no record of a picture exhibit in the library previous to 1902. Since then these exhibits have been frequent. At first they were of necessity collections borrowed from many different sources, for the library had nothing to offer and did not belong to the **Picture** Library Art Club. Since 1914 the library has held membership in this organization which lends to its members excellent collections of pictures on a wide variety of subjects. **exhibits** These collections are especially prepared for libraries for exhibition purposes. With these pictures and those from our own collection we have for many years provided a constant succession of exhibits from which our patrons may obtain entertainment and instruction. We agree with Otto Kahn who, in a recent speech, said, "Bring art to the people and you will bring the people to art."

Such a thing as public gatherings in the library was not only unheard of but unthought of a score of years ago. But the new building with its convenient hall and its five club rooms available to **Hall and** people without charge has made the library a popular meeting place. **club** Women's clubs, the Teachers' Guild, the Kindergarten Association, the Y. W. C. A., the Business and Professional Women's Club, the New Hampshire Horticultural Society, the New Hampshire Chiropodists' Association, the Bird Club and numerous other groups have made use of the "rooms or the hall. **rooms** There have been 188 gatherings during 1921 with an attendance of 3775. This is exclusive of those who visited the Historical rooms, also of the International Handicraft Exhibition which utilized all five club rooms and the Medical room for a week and was attended by three or four thousand people. Adding these visitors to those in the first group brings the attendance to more than 10,000.

Twenty years ago the books purchased from the income of the Dean Fund were kept separate from the rest of the library. So **Separate** also were the volumes of the Currier and the Reynolds **collections** donations. This sometimes made it necessary to look in several places for the same class of books, which was neither convenient nor economical of time. All books have **merged** now been merged in the general collection excepting those of the Reynolds donation which are for use in the building only.

Not only were there no books sent to the schools in 1901 but no agencies of any sort existed. A start has been made in this direction by opening a delivery station at East Manchester, deposit **Agencies** stations at West Manchester and Goffe's Falls, agencies at two of the industries and at Webster's Mills and also by sending books to several local institutions.

The City Library boasted of no trained workers in those early days. The assistants, with the exception of the classifier and the cataloger were four or five high school boys, or those who had left **Assistants** before finishing the high school. These boys swept and dusted before the library opened and then waited upon the public. Seated in a row of chairs they took turns in this service after the manner of bell boys. On one occasion, having been asked for Shakespeare, one of the boys appealed to the librarian to know "Who wrote Shakespeare?". He little knew what a moot question he propounded.

The advance in this part of the library service has been no less marked than elsewhere. The quota of assistants is now **Educational** seventeen with three or four pages. A full high school **require-** course is the minimum educational requirement and **ments** several of the assistants are college graduates. Some library training, either library school or training class, is also required.

If more is expected of the assistants than in former years more consideration is given to their welfare. Then they worked **Improved** fifty-four hours a week, now the hours are forty-five which, **conditions** tho a marked improvement, is still higher than the average in city libraries. No vacation whatever was given then without loss of pay while now all assistants have four weeks and very recently sick leave has been granted.

Inasmuch as the assistant is the point of contact between the book and the borrower, upon her ability to get the right book to the right person rests a large proportion of the success of any library. The staff, therefore, is a most important factor in the work and to it is largely due whatever measure of success the City Library has attained.

PROSPECT

"The city that makes it easy for its people to obtain books will develop a citizenship that will be worth all the money it costs."

SAM WALTER FOSS.

The past is irrevocable. It matters not how much we may wish to add to or subtract from its record, it is beyond our reach. But the future holds the possibilities of all our hearts' desires. We may dream dreams and see visions and no man can prove that they will not come to pass. Let us take a forward look and consider the probabilities and the possibilities of the next twenty years.

It may be that some who read the foregoing retrospect will think that the record shows remarkable growth. In truth it is worthy of

remark for the changes have been many and great, yet to one at least, it has not been thoroly satisfactory; there is so much more that might have been done had conditions been favorable! But still broader possibilities open out before us as we look to the future.

We believe that branch libraries in East and West Manchester will be built at no very distant date, and that deposit and delivery stations will be established at frequent intervals in all parts of the city. That "all people should have easy access to libraries" is now generally conceded and this ideal is closely approached in the more progressive cities. Manchester is very deficient in this particular and will doubtless soon take energetic action to improve conditions. A business branch located near the center of the business district is another probability for the future. While the library is not far from this center it is far enough to be inconvenient for the busy man who wants his information in a hurry. And business men and women are going to realize more and more that the library can render very practical and real help to them in their business. Quarters containing reference and business books selected with the idea of furnishing such information as the business man is likely to want would, we believe, serve business interests here as in other cities.

There is no question that agencies will be established in all the mills and factories, in the fire stations, the telephone exchange and the larger stores. The work with the schools will be greatly enlarged and every school, public and parochial, will be supplied with a school library or classroom libraries. For this purpose many duplicates of books suitable for such use will be provided. At present our stock is deplorably insufficient so that we can not supply all the schools. Sometimes when a call comes from a teacher our shelves are empty and no books suited to her particular grade are available. We are thus losing opportunities which the future will doubtless improve. Playgrounds will also be supplied with books and with story-tellers. Collections of books will be placed in children's homes and orphanages and in any other institutions where there are people, young or old, who can read.

Home libraries will be conducted in districts which the library does not reach, especially among our foreign-speaking population. Such libraries will be found very helpful in reaching the foreign women who have little opportunity to mingle with English-speaking people. Of course these libraries must have careful and interested supervision to accomplish their purpose but with such supervision they will be excellent agencies for education.

The hospitals are another field which so far has not been worked but which the future will cultivate. Is not the sick resident as worthy of consideration and service as the well person? As we look ahead we

see in each hospital a noiseless truck filled with books and magazines going from ward to ward and from bedside to bedside, distributing cheer, diversion and recreation, the last in its literal sense for to recreate is "to engage mind or body in some pleasing activity that restores strength and energy." Physicians admit the therapeutic

Hospital value of books and some hospitals have realized this suffi-
libraries ciently to undertake to give their patients library service.

But in most places this service must be rendered by the public library and needs to be in charge of a well-trained library assistant possessed of good judgment and sympathy. The real purpose of such service is to occupy the mind with something pleasant during the anxious hours preceding an operation and to lighten the long weary days of convalescence, to help the patient to forget himself and his troubles and so to create happiness which is conducive to health both of body and of mind.

The blind form another class of our population to which the coming years will pay more attention. So far we have done nothing for them but to send to the Perkins Institution for books when wanted. In this

The we are behind the more progressive libraries which find
blind various ways of adding to the information and enjoyment of this handicapped class. In the better days ahead arrangements will be made to have blind persons brought to the library where they may listen to reading or to music provided for their benefit, or given by one of their own number. Adults will be given instruction in reading raised type and in the use of the typewriter. The possibilities of helpfulness to this unfortunate class are not few and should not be neglected.

A foreign department we feel sure will be one of the earliest developments of the library's resources. This does not mean merely the acquisition of books in foreign languages. Towards a collection of such books we have made a fair start but to get the maximum good from these books it is necessary to have them in charge of some person who has a deep interest in the foreign-speaking portion of our community and a sincere desire to help the new American in his ambition to become acquainted with America's language, history and ideals. Such a person could do much to dispel the feeling of isolation and

Foreign loneliness which must often be experienced by the new-
department comers to our land who are struggling with the hardships of a new language, new customs and intercourse with a new people of whose friendship they have little to assure them. Friendly interest and helpfulness from the library may make all the difference between loyal citizens and plotting anarchists. To a certain extent the library can personify the government and be a point of contact between the old life and the new. What other institution performs this duty or is so well qualified to perform it? A foreign depart-

ment such as we look forward to will be an information bureau and a clearing house for difficulties and doubtless many times will prevent a misunderstanding from being the cause of a misdemeanor or something worse.

Classes in English for foreigners will be held in the library or its branches or even in the homes of the people. Friendly relations established at the library will in many cases prove the open sesame. It should be kept in mind that the library is an educational institution and a complement to the schools. **Classes for foreigners** The foreign department will contain not only books in foreign languages but, what is quite as important, will have books in English suited to the reading ability of the new American. Various other lines of helpful activity can also be seen as we scan the future.

The beginnings of a music department seem to be almost in sight and surely will materialize at no distant date. We have at present a good collection of books about music and a small collection of scores. As we look to the years ahead we see not only a large collection of the scores of the best composers both old and new as well as the best of sheet music, but piano rolls and music records. We even see a piano and other instruments on which the music and the piano rolls may be tried. There will also be an instrument on which to use the records. These things of course necessitate a sound-proof room. **Music department**

Considerable pains have been taken to supply the library with industrial and technical books but in a manufacturing city like Manchester these classes should be made into a separate department and doubtless they will be in the near future. **Industrial department** Special effort will be made to get into touch with the different industries and so to increase the use and therefore the usefulness of the books. The possibilities which open to the vision in this line are many.

A genealogical department is something to look forward to, also a patent room, an information office and a department for teachers and parents. Certainly a bindery of our own will be one of the necessities and economies of the future. **Other departments**

We have long felt the need of a library bulletin, either quarterly or monthly, and the best interests of the library demand that this need shall be supplied at an early date. It may not be too much to expect that the day will come when we shall have a printing press that we may print our book lists, reports, notices, and various other matter and also the aforementioned bulletin. **Bulletin and printing press**

We believe it is not unreasonable to look forward to the delivery of books at the homes. This will prove a great accommodation to the aged and the invalid who can rarely get to the library and presumably it will also be appreciated by the business man and woman as well as by the busy mother of a family.

As we look ahead we see much more time and money being spent on publicity for it is well recognized that, to attain its highest usefulness, the library, like commercial interests, must make itself known.

Club work, which has barely been started with us, will be greatly developed. Well-managed it can be a means of much good and helpfulness both to the library and its patrons and ultimately to the city. Community meetings should also be fostered.

At present we are giving a minimum of instruction concerning the use of the library to grade pupils of the public schools. The President of Dartmouth College recently stated that less than forty percent of the population completed the elementary grades. This being the case, it is highly important that pupils should be made familiar with the library and learn how to obtain needed information. With this knowledge they can easily continue their education after leaving school if they have the desire so to do.

Without it there is a barrier of ignorance which is a strong deterrent. Sometime instruction will be begun earlier in the grades and more lessons will be given than we have been able thus far to furnish.

The library looks forward to a training class for library workers. At present anyone in New Hampshire who desires to study library economy must go out of the state for instruction. Since this is the largest public library in New Hampshire the duty of providing such training for this locality would seem to devolve upon us. In order to do this work it will be necessary to pay salaries high enough to secure sufficient workers and also to obtain those who are not only well versed in library science but capable of teaching it. Not all who are well informed on a subject have the ability to impart their knowledge to others.

The need of an automobile for carrying books to and from the stations, the schools, and other agencies, has already been felt. Trucking expenses are heavy and service uncertain. There are also various other uses for a machine which would increase the efficiency of the library and probably save money. Before another twenty years has run its course the library will doubtless own and keep busy more than one automobile.

We have an excellent little hall which is appreciated by various organizations but it lacks a lantern. The need of one has been much felt. Each person using the hall for pictures has had to provide his own lantern and often it has had to be placed on the seats in the center of the house thus using room needed for the audience. A lantern of sufficient size to be operated from the back of the room will certainly be a future acquisition.

From the stereopticon lantern to the moving-picture machine is only a step and with the rapid development of educational films the possession of such a machine will soon be a necessity for any up-to-date educational institution such as a library.

Free lecture courses and concerts under the auspices of the library have long been a feature of the work of many city libraries. Manchester will surely not much longer neglect this important line of education. We are not informed that any library has as yet installed a radio outfit but we are confident that it will not be many years before this wonderful invention will add much to the information, education and cultural entertainment furnished by the library.

One thing which the future will certainly see is the opening of the library on holidays. We are apt to think of holidays in connection with family gatherings and home life but we should not overlook the fact that thousands have no family homes in which to gather. For such the holiday is a lonesome time and the library an attractive spot in which to lose oneself in a book. For the business person who is closely confined during six days in the week it is a boon to be able on a holiday to get into the library to look up that point which he has been wanting to settle. Or, for such a person to be able to browse among the books and read here and there at will, free from the thot of the clock which holds life so rigidly on other days, is indeed to enjoy a holiday. We believe the library will be open not only for reading, but for the issue of books on holidays and probably on Sundays. This arrangement would require an extra corps of workers, for the assistants who serve thru the week need their holidays quite as much as anyone.

Speaking of the need of times of rest and recreation for the assistants, leads one to forecast what may be done in the future for their welfare. It is no new thing for industrial and mercantile concerns to spend large sums in welfare work for their employees and no one claims that this is done wholly from altruistic motives. It has been found to be good business to keep one's workers healthy and happy and with this in view indoor and outdoor facilities for recreation are provided.

Why is it that educational institutions are so slow to see and to adopt this business principle? The turnover of labor is as expensive to libraries as to factories. Surely the Manchester City Recreation Library will be discerning enough before many years to field see the wisdom of this course and perhaps we shall have not only a pleasant rest room but a recreation field for lawn tennis and basket ball and provision for other health-giving exercises which are so much needed by those who spend most of their time indoors.

Another thing that we see as we look into the future is an emergency room for the public. If a person has a shock or an attack of epilepsy, or is taken insane at the library, there should be some place, removed from the public gaze, where he could stay while waiting for the doctor or friends. The above Emer-gency room cases are not imaginary ones but have all happened at this library and it came very near being necessary to add a death to the list, for one of our patrons when coming to return a book dropped dead just before reaching the building.

We look forward also to a room for educational games for the children—but perhaps we have drawn back the curtain far enough in our glimpse of the future and would be wise to let it drop here. Should those who read this prospect feel inclined to think that our forecast has been too visionary let them recall the words of Thoreau,—

"If you have built castles in the air, your work need not be lost; that is where they should be. Now put the foundations under them."

Respectfully submitted,

F. MABEL WINCHELL,

Librarian.

APPENDIX I

Accessions

Increase by purchase	2,708
Increase by gift	577
Increase by binding periodicals	135
Total increase for the year	3,420
Accession number last reported	94,680
Latest accession number	98,100
Number of volumes purchased from the Currier fund	120
Number of volumes purchased from the Dean fund	211
Number of volumes purchased from the Eaton fund	49
Number of volumes purchased from the Elliot fund	22
Number of volumes purchased from the Jones fund	43
Number of volumes purchased from the Mead fund	6
Number of volumes purchased from the Prout fund	43
Number of volumes purchased from the Smith fund	166
Number of volumes replaced	871
Worn-out volumes withdrawn from circulation	1,227
Number of volumes lost and paid for	45
Number of volumes lost and not paid for	120
Number of volumes burned on account of contagious diseases	17
Number of volumes unaccounted for	254
(Only Open Shelf and Art rooms inventoried)	
Total number of volumes lost and withdrawn	1,663
Number of volumes previously missing, accounted for	41
Number of magazines subscribed for (including 45 added copies)	317
Number of magazine subscriptions given (including 9 added copies)	85
Number of newspapers subscribed for	11
Number of newspaper subscriptions given (including 5 added copies)	12
Total number of periodicals received, including additional copies	425
Number of pamphlets purchased	123

APPENDIX II

Circulation and Registration

CIRCULATION

Home circulation	180,831
Average daily use (home)	597
Number of days open for circulation of books	303

Largest number any day (January 26)	1,301
Smallest number any day (December 16)	275
Largest number any month (January)	19,136
Smallest number any month (July)	11,663
Number of volumes issued to schools	1,198

RECORD, BY CLASSES, OF VOLUMES ISSUED

	No. vols.	Per cent
General works	8,148	4.5
Philosophy and religion	2,562	1.4
Biography	3,931	2.2
History	5,319	3.
Geography and travels	3,931	2.2
Social sciences	3,425	1.9
Science and useful arts	10,555	5.9
Fine arts	6,973	3.9
Literature	20,126	11.2
Fiction	105,068	58.5
	<hr/>	
	170,038	
Recorded circulation from schools	1,203	
	<hr/>	
Total volumes	171,241	
Pictures	9,545	5.3
Clippings	45	0.
	<hr/>	
Grand total	180,831	100.0

REGISTRATION

Active borrowers December 31, 1920	16,624
New borrowers registered in 1921	2,121
Registrations renewed in 1921	1,061
	<hr/>
Total number registered in 1921	3,182
	<hr/>
	19,806
Registrations lapsed in 1921	2,527
	<hr/>
Active borrowers, December 31, 1921	17,279

JUVENILE DEPARTMENT

Home circulation	63,282
(Includes recorded circulation from schools)	

CITY OF MANCHESTER

153

Average daily circulation	209
Number of days open for circulation of books (Central library)	303
Number of hours open for circulation of books (Central library)	2,976
Largest number any day (January 26)	420
Smallest number any day (December 16)	93
Largest number any month (March)	6,015
Smallest number any month (September)	4,464
Total number of registrations	1,048
Attendance (Central library)	53,302
Number of Sundays open	51
Sunday attendance	5,432

WEST MANCHESTER DEPOSIT STATION

Number of volumes issued	17,649
Average circulation	339
Number of days open	52
Largest number any day (October 5)	466
Smallest number any day (October 12)	199
Registrations	181
Number of volumes in permanent collection	295

GOFFE'S FALLS DEPOSIT STATION

Number of volumes issued	8,842
Average circulation	173
Number of days open	51
Largest number any day (February 25)	233
Smallest number any day (June 24)	118
Registrations	34

APPENDIX III

Miscellaneous Statistics

Number of volumes classified	2,597
Number of volumes cataloged	2,631
Number of volumes bound and repaired at bindery	1,065
Number of volumes repaired at library	5,206
Number of volumes covered at library	858
Number of pictures mounted	197
Mail notices for overdue books	5,710
Reserve notices paid for	3,466
Number of gatherings held in lecture hall and club rooms..	188
Attendance	3,775

Number of times historical rooms open to visitors	51
Attendance	3,459
Estimated number attending foreign handicraft exhibit ...	3,500

Sunday Statistics

ADULT DEPARTMENTS

	Periodical room	Ref. and Open Shelf rooms
Attendance	4,046	3,378
Average per Sunday	79	91

JUVENILE DEPARTMENT

Attendance	5,432
Average per Sunday	107

ALL DEPARTMENTS

Total Sunday attendance	12,856
Average per Sunday	252
Number of Sundays open	51

APPENDIX IV

Receipts from January 1, 1921, to December 31, 1921

Received from fines	\$848.58	
books lost or injured and paid for	44.89	
reserve notices	34.66	
miscellaneous sales .....	.30	
	<hr/>	
	\$928.43	
Paid for expressage, books and sundries	\$89.11	
	<hr/>	
Balance		\$839.32

APPENDIX VII

This appendix is given by request of the American Library Association, in accordance with a form which it sends to all libraries connected with the association.

The apparent discrepancy between certain items here and in the earlier appendixes may be explained by the fact that the grouping of items is more inclusive in one case than in the other or the period of time covered is not the same.

Annual report for year ended	December 31, 1921
Name of library	City Library
City	Manchester
State	New Hampshire
Name of librarian	F. Mabel Winchell
Date of founding	1854
Population served (U. S. census, 1920)	78,384
Assessed valuation of city	\$110,326,769.00
Rate of tax levy for library purposes	\$.00028
Assessed valuation is what per cent of true cash value	100%
Terms of use	Free for lending
	Free for reference
Total number of agencies	5
Consisting of	Central Library
	3 stations
	1 factory

(The schools and institutions to which books have been sent have not been considered agencies, as no record of circulation from these places has been required and the books have been counted as circulating only once.)

Number of days open during year (Central library)	303
Hours open each week for lending (Central library)	69
Hours open each week for reading (Central library)	734½

INCREASE

	Adult	Juvenile	Total
Number of volumes at beginning of year	c.82,156	5,644	c.87,800
Number of volumes added during year by purchase	1,631	1,077	2,708
Number of volumes added during year by gift or exchange	577		577
Number of volumes added during year by binding material not otherwise counted	135		135
Number of volumes lost or withdrawn during year	733	930	1,663
Total number at end of year	c.83,766	5,791	c.89,500

	Adult	Total
Of this number, how many are in Reference Department?	2,850	
Number of pamphlets at beginning of year		No record
Number of pamphlets added during year		3,482
Number of pamphlets withdrawn during year		0
Total number of pamphlets at end of year		No record
Number of pictures added during year ..		4,460
Total number of mounted pictures, stereographs, and post cards		21,093
Total number of unmounted pictures ..		est. 155,000
Other additions		76 maps
Number of newspapers, periodicals, proceedings and transactions of learned societies currently received		366 titles 425 copies

USE

	Adult	Juvenile	Total
Number of volumes of fiction lent for home use	64,766	40,302	105,068
Total number of volumes lent for home use	107,959	63,282	171,241
Number of pictures lent for home use ..			9,545
Other circulation			45 clippings

REGISTRATION

Number of borrowers registered during year	2,134	1,048	3,182
Total number of registered borrowers ..			17,279
Registration period, years			5
Number of newspapers and periodicals currently received			366 titles 425 copies
Number of persons using library for reading and study		No complete record	
(Periodical room 34,501, Children's room 53,302)			
Number of publications issued during year			1
Number of staff, library service			13
Number of staff, janitor service			2½

SALARIES

Salary schedules:—

Librarian	\$ 1,800.00
Assistant librarian	1,300.00
Department heads	1,144.00
Children's librarian	1,500.00
Cataloger	1,144.00
Library assistants	780—1,144.00

FINANCE

Receipts from

Unexpended balance, including balance and overdraft on funds	\$ 1,369.48
City tax levy	31,500.00
County or township tax levy	0
State grants	0
Endowment funds	1,909.12
Membership fees	0
Fines and sales of publications	828.44
Duplicate pay collection	0
Gifts	0
Interest on deposits	0
Other sources	83.57
Total	\$ 35,690.61

Payments for Maintenance

Books	\$ 4,936.96
Periodicals	1,089.18
Binding	881.68
Salaries, library service	16,616.32
Salaries, janitor service	2,543.85
Rent	0
Heat	3,786.08
Light	811.56
Permanent improvements and furniture	1,223.00
Supplies and printing	1,203.78
Telephone	36.15
Transportation, postage, express, freight, etc.	217.93
Other maintenance	1,025.46
Total maintenance	\$ 34,371.95

TREASURER'S REPORT

Account of Allan M. Wilson, Treasurer of the Trustees of the
City Library

DR.

1921

Jan. 1	To balance on deposit in Merchants National Bank		\$ 890.37
Jan. 1	Oliver Dean Fund	\$13,879.67	
Dec. 31	Income of same	566.32	
			14,445.99
Jan. 1	Eliza A. Eaton Fund	\$ 4,419.26	
Dec. 31	Income of same	177.78	
			4,597.04
Jan. 1	Mary E. Elliot Fund	4,964.51	
Dec. 31	Income of same	198.79	
			5,163.30
Jan. 1	Edwin F. Jones Fund	\$ 5,101.78	
Dec. 31	Income of same	204.79	
			5,306.57
Jan. 1	Michael Prout Fund	\$ 8,165.63	
Dec. 31	Income of same	328.97	
			8,494.60
Jan. 1	Emily A. Smith Fund	\$ 5,491.26	
Dec. 31	Income of same	221.51	
			5,712.77
			\$44,610.64

CR.

Dec. 22	By amount paid for books	\$ 1,772.04
Dec. 31	By Oliver Dean Fund—	
	Amoskeag Savings Bank Deposit	
	No. 94654	\$2,409.72
	Manchester Savings Bank Deposit	
	No. 16445	2,834.77
	Manchester Savings Bank Deposit	
	No. 75958	1,452.07

Mechanics Savings Bank Deposit		
No. 6421	4,018.62	
Merrimack River Savings Bank		
Deposit No. 39195	3,002.38	
	<hr/>	\$13,717.56
By Eliza A. Eaton Fund—		
Hillsborough County Savings Bank		
Deposit No. 106	\$2,953.45	
Merrimack River Savings Bank		
Deposit No. 39196	1,458.23	
	<hr/>	\$ 4,411.68
By Mary E. Elliot Fund—		
Hillsborough County Savings Bank		
Deposit No. 104	\$2,237.33	
Mechanics Savings Bank Deposit		
No. 6423	2,781.97	
	<hr/>	\$ 5,019.30
By Edwin F. Jones Fund—		
Mechanics Savings Bank Deposit		
No. 11689	\$5,143.58	
		\$ 5,143.58
By Michael Prout Fund—		
Amoskeag Savings Bank Deposit		
No. 106269	\$2,801.34	
Manchester Savings Bank Deposit		
No. 100664	2,865.81	
Mechanics Savings Bank Deposit		
No. 7329	2,493.71	
	<hr/>	\$8,160.86
By Emily A. Smith Fund—		
Mechanics Savings Bank Deposit		
No. 7189	\$5,495.25	
		\$5,495.25
By balance on deposit Merchants National		
Bank		890.37
	<hr/>	\$44,610.64

We have examined the account of Allan M. Wilson, Treasurer of the Trustees of the City Library and find the same correctly cast and properly vouched.

GEO. E. TRUDEL,
WALTER M. PARKER,
*Committee on Finance of the Trustees
of the City Library.*

I have examined the account of Allan M. Wilson, Treasurer of the Trustees of the City Library, and find the same correctly cast and properly vouched.

HIRAM B. HASKELL,
Auditor.

LUCIEN J. MARTIN,
City Auditor.

REPORT OF THE TRUSTEES OF
CEMETERIES AND
CEMETERY FUNDS

REPORT OF THE TRUSTEES OF CEMETERIES

To The Trustees of the Cemetery Fund:

GENTLEMEN:—

I herewith submit to you the thirty-ninth Annual Report of the funds received and expenses paid to January 1, 1922.

PINE GROVE CEMETERY

Amount of Permanent Fund January 1, 1921 .. \$262,833.27

RECEIPTS DURING THE YEAR

Frank E. Nickerson	\$100.00
H. A. Carr	144.00
Mrs. Clara A. Buckman	180.00
Geo. A. Emerson, Executor Est. E. M. Emerson	200.00
John C. Bickford, Executor Clarence W. Sanborn	100.00
John C. Bickford, Executor Daniel B. Sanborn	100.00
Jennie Currier King	121.50
Agnes Reuter	143.00
Mrs. Sarah Ferguson	100.00
Mrs. C. P. Chapman	100.00
Mrs. A. L. Varney	135.00
J. A. T. Norris, Admr. Est. of Abby H. Paige	109.00
W. C. Heath, Executor Will of Michael Gilbert	162.00
Ann C. Lane	182.50
Lillian M. Byrne	127.85
Everett S. Fletcher	200.00
Lillian M. Bartholomew	100.00
Ralph F. Vogel	100.00
F. B. Edgerly, Admr. Est. of Geo. F. Boshier ..	162.00

\$2,566.85

ANNUAL OFFICIAL REPORT

TRANSFERRED FROM PINE GROVE CEMETERY

RECEIPTS

Amount brought forward		\$265,400.12
Perpetual Care Lots	\$11,042.31	
Partial Perpetual Care Lots	46.55	
Single Grave Section	450.00	
		<u>11,538.86</u>
		\$276,938.98
		=====

CREDIT

By bonds on hand and notes	\$210,300.00	
By cash on hand	66,638.98	
		<u>\$276,938.98</u>
		=====

INCOME ACCOUNT

Income on hand January 1, 1921	\$20,823.36	
Interest, Savings Banks	3,764.73	
Interest Manchester Bonds	6,957.50	
		<u>\$31,545.59</u>

EXPENSES PAID DURING THE YEAR

J. H. Erskine, Supt. on acct. Perpetual Care funds	\$700.00	
Paid accrued interest on bonds purchased	391.56	
		<u>\$1,091.56</u>
Cash income on hand		\$30,454.03
		=====

MERRILL YARD CEMETERY

Amount of Permanent Fund on hand January 1, 1921	\$2,087.89
	=====

CREDIT

By bonds on hand	\$2,000.00	
By cash on hand	87.89	
		<u>\$2,087.89</u>

CITY OF MANCHESTER

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INCOME ACCOUNT

Income on hand January 1, 1921	\$785.83
Interest Savings Bank	72.33
Interest on Manchester Bonds	65.00
	<hr/>
	\$923.16

EXPENSES PAID DURING THE YEAR

Accrued interest paid on bonds purchased	8.34
	<hr/>
	\$914.82

PISCATAQUOG CEMETERY

Amount of Permanent Fund January 1, 1921	\$6,768.32
Margaret Telfer, Robert Young Lot	\$100.00
V. Estelle Sanborn, Hancock & Prescott Lot ..	142.50
Mrs. F. A. Colburn, Josephine Colburn Lot ...	110.00
	<hr/>
	\$352.50
	<hr/>
	\$7,120.82

INCOME

Income on hand January 1, 1921	\$1,859.78
Interest on Savings Bank Books	322.09
	<hr/>
	\$2,181.87
	<hr/>
	\$9,302.69
	<hr/>
	=====

SPECIAL FUNDS

HANNAH A. CURRIER FUND

(For care of Gateway at Valley Cemetery)

Amount of fund, January 1, 1922	\$500.00
Income	176.73
	<hr/>
Balance	\$676.73
	<hr/>
	=====

ANNUAL OFFICIAL REPORT

E. W. HARRINGTON FUND

(Care of Lot and Mausoleum at Valley Cemetery)

Amount of fund January 1, 1922		\$2,000.00
Income	\$441.95	
Expense	50.00	
	<hr/>	
Balance		\$2,391.95
		=====

OLIVER GOULD FUND

(Care of Cemetery Lot and Library)

Amount of fund January 1, 1922		\$500.00
Income	\$20.27	
Expense	\$20.27	
	<hr/>	
Balance		\$500.00
		=====

EMILY E. KILLEY FUND

(Care and Maintenance of Cemetery Lot)

Amount of fund January 1, 1922		\$2,500.00
Income	\$153.31	
Expense	\$112.65	
	<hr/>	
Balance		\$2,540.66
		=====

MAY F. NICHOLS FUND

(Care of Vase and Cover at Pine Grove Cemetery)

Amount of fund January 1, 1922		\$500.00
Income	\$53.08	
Expense	10.00	
	<hr/>	
Balance		\$543.08
		=====

CITY OF MANCHESTER

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GALE FUND INCOME ACCOUNT

(Care of Gale Tomb)

Income	\$312.85
Balance	\$312.85
	=====

EDITH F. STARK FUND

(Burial Lot at Stark Park)

Amount of fund January 1, 1922	\$1,000.00
Income	212.10

Balance	\$1,212.10
	=====

MOODY CURRIER FUND

(Library Fund)

Amount of fund January 1, 1922	\$5,000.00
Income	\$202.69
Expense	\$202.69

Balance	\$5,000.00
	=====

BARTON & HILL FUND

(Care of Tomb and Lot at Pine Grove Cemetery)

Amount of fund January 1, 1922	\$1,200.00
Income	190.28

Balance	\$1,390.28
	=====

LUCY E. HODGE FUND

(Care of Urn and Lot at Pine Grove Cemetery)

Amount of fund January 1, 1922	\$200.00
Income	15.71
Expense	\$5.00

Balance	\$210.71
	=====

ANNUAL OFFICIAL REPORT

JOHN HOSLEY FUND
(Benefit City Library)

Amount of fund January 1, 1922	\$5,000.00
Income	1,632.09
Expense	\$1,598.76
	<hr/>
Balance	\$5,033.33
	=====

Respectfully submitted,

A. L. PARTRIDGE,
Treasurer of Trustees of Cemetery Fund.

This is to certify that I have examined the books of accounts of Alliston L. Partridge, Treasurer of the Cemetery funds, embracing the receipts and expenditures for the year 1921, and I find the same correct and properly vouched. I have examined also the securities in which said fund is invested and find as follows:

PINE GROVE CEMETERY

5 City of Manchester 4% Hospital Bonds, Nos. 56 to 60 incl., due June 1, 1927, denomination \$1,000 each	\$5,000.00
4 City of Manchester 4% Hospital Bonds, Nos. 61, 62, 63, 65, due June 1, 1928, denomination \$1,000 each	4,000.00
15 City of Manchester 4% Refunding Water Bonds, Nos. 62 to 76 incl., due July 1, 1925, denomination \$1,000 each .	15,000.00
20 City of Manchester 4% Refunding Water Bonds, Nos. 81 to 100 incl., due July 1, 1926, denomination \$1000 each	20,000.00
4 City of Manchester 3½% Municipal Bonds, Nos. 41 to 44 incl., due July 1, 1922, denomination \$1,000 each ...	4,000.00
13 City of Manchester 4% Cemetery Refunding Bonds, due July 1, Nos. 10 to 22 incl.	13,000.00
25 Liberty Bonds 4½% Nos. 1367890 to 1367914 incl., denomination \$1,000 each, Second series, each due in 1942	25,000.00
2 Liberty Bonds, 4½%, Nos. 53043 and 53044, denomination \$5,000 each, Second series, due in 1942	10,000.00

CITY OF MANCHESTER

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20 Liberty Bonds, 4¼%, denomination \$1,000 each, Fourth series	20,000.00
Weston School Bonds, 1-37 incl., 54 to 63 incl.	47,000.00
City Notes due December 20, 1921	47,300.00
<hr/>	
* Amount Forward	\$210,300.00
<hr/>	
Amount Brought Forward	\$210,300.00
Cash on deposit in Manchester Savings Bank, Book No. 50420	\$14,445.02
Cash on deposit in Merrimack River Savings Bank, Book No. 57755	39,973.24
Cash on deposit in Mechanics Savings Bank, Book No. 3413	11,546.44
Cash on deposit in Mechanics Savings Bank, Book No. 4407	12,528.13
Cash on deposit in Mechanics Savings Bank, Book No. 4522	1,444.71
Cash on deposit in Hillsborough County Savings Bank, Book No. 16073	3,049.76
Cash in Safe December 31, 1921	14,105.71
<hr/>	
	\$307,393.01

VALLEY CEMETERY

5 City of Manchester 4% Hospital Bonds, Nos. 66 to 70 incl., due June 1, 1929, denomination \$1,000 each	\$5,000.00
5 City of Manchester 4% Hospital Bonds, Nos. 71 to 75 incl., due June 1, 1930, denomination \$1,000 each	5,000.00
4 City of Manchester Cemetery Refunding Bonds, Nos. 17 to 20 incl., due July 1, 1921, to July 1, 1923, denomination \$1,000 each	4,000.00
8 City of Manchester 4% Cemetery Refunding Bonds, Nos. 23 to 30 incl., due July 1, 1926, 1927 and 1928	8,000.00
15 Liberty Bonds 4¼%, Nos. 1367866 to 1367880 incl., denomination \$1,000 each, due in 1942, Second Issue	15,000.00
Amoskeag Savings Bank, Book No. 68808	1,213.94
Mechanics Savings Bank, Book No. 5569	8,148.15
School Bonds 36 to 52 incl., April, October	15,000.00
City Notes, due December 30, 1921	6,000.00
Hillsborough County Savings Bank, Book No. 16072	1,307.02
Cash in Safe December 31, 1921	\$75.00
<hr/>	
	\$69,641.11
<hr/>	

MERRILL YARD CEMETERY

1 City of Manchester 4% Hospital Bond, No. 64	\$1,000.00
1 Weston School Bond 5%, No. 53	1,000.00
Amoskeag Savings Bank, Book No. 69517	1,002.71
	<hr/>
	\$3,002.71
	=====

PISCATAQUOG CEMETERY

Amoskeag Savings Bank, Book No. 126851	\$1,326.64
Amoskeag Savings Bank, Book No. 126852	45.00
Amoskeag Savings Bank, Book No. 126853	1,217.02
Amoskeag Savings Bank, Book No. 126854	6,361.53
Cash on hand in Safe December 31, 1921	352.50
	<hr/>
	\$9,302.69
	=====

HANNAH A. CURRIER FUND

Cash on deposit in Merrimack River Savings Bank, Book No. 42740	\$676.73
	=====

E. W. HARRINGTON FUND

Cash on deposit in Manchester Savings Bank, Book No. 108743	\$2,391.95
	=====

OLIVER GOULD FUND

Cash on deposit in Manchester Savings Bank, Book No. 94650	\$500.00
	<hr/>

EMILY E. KILLEY FUND

Cash on deposit in Mechanics Savings Bank, Book No. 7815	\$2,540.66
	=====

MAY F. NICHOLS FUND

Cash on deposit in Manchester Savings Bank, Book No. 113370	\$543.08
	=====

CITY OF MANCHESTER

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GALE FUND INCOME ACCOUNT

Cash on deposit in Amoskeag Savings Bank, Book No.	
34108	\$312.85
	=====

EDITH F. STARK FUND

Cash on deposit in Amoskeag Savings Bank, Book No.	
123381	\$1,212.10
	=====

VALLEY CEMETERY

Amount of Permanent Fund on hand January 1, 1921	\$51,046.87
Mrs. Chas. F. Allen, Wm. A. Webster Lot,	
New No. 132	\$150.00
Lizzie A. W. Rundlett, Lot No. 568	144.00
Henry K. Atheman, Lot No. 180	155.00
Miss Susan M. George, Lot No. 20	135.00
Ann C. Lane, Lavina Anderson Lot, New No.	
317	100.00
Elizabeth L. Harris and Susan S. Ladd, pur-	
..chase of path, Lots Nos. 472-459	20.00
Elizabeth L. Harris and Susan S. Ladd, fund	
to care for above purchase	30.00
Estate of Mary A. Flanders—G. W. and J. E.	
Flanders, Old No. 605—New No. 668	100.00
Wilfred W. Post, E. Shepard Lot, Old No. 52,	
New No. 908	131.00

	975.00

	\$52,021.87

CREDIT

Bonds and Notes	\$46,000.00
Cash	6,021.87

	\$52,021.87
	=====

ANNUAL OFFICIAL REPORT

INCOME

Income on hand January 1, 1921	\$15,517.07
Interest on bonds and Savings Bank deposits	2,830.27
	<hr/>
	\$18,347.34

EXPENSES

Accrued interest on bonds purchased	\$125.10	
Transferred from income account by vote of Trustees	600.00	
	<hr/>	725.10
		<hr/>
		\$17,622.24
		<hr/>

CREDIT

Bonds on hand	\$12,000.00	
Cash on hand	5,622.24	
	<hr/>	\$17,622.24
		<hr/>

MOODY CURRIER FUND

(Library)

Cash on deposit in Amoskeag Savings Bank, Book No. 123865	\$5,000.00
	<hr/>

JOHN HOSLEY FUND

Cash on deposit in Mechanics Savings Bank, Book No. 12466	\$5,033.33
	<hr/>

LUCY E. HODGE FUND

Cash on deposit in Manchester Savings Bank, Book No. 115190	\$210.71
	<hr/>

CITY OF MANCHESTER

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BARTON & HILL FUND

Cash on deposit in Manchester Savings Bank, Book No. 115154	\$1,390.28
	=====
Total Fund and income on hand December 31, 1921	\$409,154.21
	=====

SUMMARY

Piscataquog Cemetery	\$9,302.69
Merrill Yard Cemetery	3,002.71
Valley Cemetery	69,644.11
Pine Grove Cemetery	307,393.01

	\$389,342.52
Special Fund	19,811.69

	\$409,154.21
	=====

REPORT OF AMOSKEAG CEMETERY

Appropriation for year 1921	\$650.00
Expenditures during year	552.45
	<hr/>
Transferred to General Cash	\$97.55
	<hr style="border-top: 3px double #000;"/>

EXPENDITURES

Labor:

George C. Harwood	\$254.25	
George Ayers	152.00	
	<hr/>	\$406.25

Other expenses:

Lawn mowers sharpened	4.65	
Mower and other supplies	11.10	
Paint, supplies and painting fence	123.25	
	<hr/>	\$139.00
Transfer of plants from Pine Grove Cemetery		7.20
		<hr/>
		\$146.20

There has been five burials during year 1921.
 The receipts of the year amount to \$47.00.

Respectfully submitted,

(Signed) GEORGE C. HARWOOD,

Superintendent.

REPORT OF H. B. HASKELL,
PUBLIC ACCOUNTANT AND AUDITOR

922 Elm Street

Manchester, New Hampshire

July 11, 1922

Honorable Board of Mayor and Aldermen
Manchester, New Hampshire

GENTLEMEN:

In accordance with the engagement, I have made an audit of the books and accounts of the City of Manchester for the year ended December 31, 1921. As a result of operations, I submit herewith my report thereon comprised of the following exhibits:

Exhibit A	Statement of Cash Receipts and Disbursements
Exhibit B	Statement of Budget Accounts
Exhibit C	Statement of Trust Funds
Exhibit D	Statement of Sinking Funds
Exhibit E	Statement of Indebtedness
Exhibit F	Statement of Tax Collector's Department
Exhibit G	Statement of Water Department
Exhibit H	Statement of Treasurer's Department
Exhibit I	Statement of City Clerk's Department
Exhibit J	Statement of Auditor's Department
Exhibit K	Statement of Health Department
Exhibit L	Statement of School Department
Exhibit M	Statement of Municipal Court Department
Exhibit N	Statement of Highway Department
Exhibit O	Statement of Commissioner of Charities Department
Exhibit P	Statement of Fire Department
Exhibit Q	Statement of Police Department
Exhibit R	Statement of City Library Department
Exhibit S	Statement of Building Department
Exhibit T	Statement of the Interest Account
Exhibit U	Statement of City Scales Department
Exhibit V	Statement of Cemeteries
Exhibit W	Analysis of Estimated Revenue
Exhibit X	Statement of Revenue of 1921 and Prior Years
Exhibit Y	Statement of Income and Outgo
Exhibit Z	Balance Sheet
	General Comments

The above records represent a true and accurate record of the financial transactions of the City of Manchester during the year 1921.

Very truly yours,

H. B. HASKELL

Public Accountant and Auditor

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1921

SCHEDULE 1

SUMMARY

	Balance First of Month	Receipts During Month	Disbursements During Month	Balance End of Month
January	\$ 2,705.09	\$ 358,957.33	\$ 267,995.32	\$ 93,667.10
February ...	93,667.10	343,225.24	287,727.08	149,165.26
March	149,165.26	611,827.90	234,791.02	526,202.14
April	526,202.14	93,198.15	562,280.23	57,120.06
May	57,120.06	274,663.68	299,543.59	32,240.15
June	32,240.15	530,035.61	403,110.93	159,164.83
July	159,164.83	357,065.33	365,546.56	150,683.60
August	150,683.60	637,221.67	353,526.42	434,378.85
September .	434,378.85	299,504.01	516,239.93	217,642.93
October	217,642.93	253,430.96	404,315.62	66,758.27
November ..	66,758.27	395,162.75	396,075.11	65,845.91
December ..	65,845.91	2,703,998.22	2,466,005.19	303,838.94
Total for Year		\$6,858,290.85	\$6,557,157.00	
		=====	=====	

SCHEDULE 2

ANALYSIS OF CASH RECEIPTS

Taxes—

1921 Poll	\$158,002.50	
1921 Property	2,352,416.74	
Previous to 1921 Poll	7,556.68	
Previous to 1921 Property	122,463.26	
		\$2,640,439.18

State—

Savings Bank	\$116,951.99	
Railroads	74,724.25	
Insurance	6,024.75	
Tax Titles Redeemed	3,344.73	
Excess Receipts	5.69	
		201,051.41

Licenses—

Dog	\$ 2,270.20	
Forward to next page	\$ 2,270.20	\$2,841,490.59
	=====	=====

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1921

SCHEDULE 2

ANALYSIS OF CASH RECEIPTS

Forward from preceding page	\$2,270.20	\$2,841,490.59
Licenses—		
Amusement	2,799.50	
Pool, Billiard and Bowling Alley	2,242.42	
Milk	474.50	
Junk	175.00	
Plumbers	32.00	
Miscellaneous	1,266.71	
		9,260.33
Permits—		
Marriage	\$ 681.00	
Sewer	1,066.29	
Automobile	53,482.42	
Liquor	18.00	
		55,247.71
Fines and Forfeits		18,796.40
Grants and Gifts—		
U. S. Government for Vocational School		7,559.17
Costs—		
Tax Collections	\$2,740.50	
Tax Titles Redeemed	55.50	
		2,796.00
City Hall—Telephone calls		6.53
Protection to Persons and Property—		
Fire Department—		
Sale of Hose and Junk	\$ 60.00	
Damage to Auto	29.01	
Miscellaneous	7.90	
		96.91
Health and Sanitation—		
Contagious Hospital	\$1,311.75	
Public Comfort Station	656.33	
		1,968.08
Highways—		
Streets—Removing snow, etc.	\$1,302.79	
Sale of cement, stone, bags, etc.	2,387.59	
Miscellaneous	30.71	
		3,721.09
Forward to next page		\$2,940,942.81

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1921

SCHEDULE 2

ANALYSIS OF CASH RECEIPTS

Forward from preceding page		\$2,940,942.81
Education—		
Tuition	\$ 2,085.00	
Sale of Books	200.00	
Evening Schools	323.00	
	<hr/>	2,608.00
Libraries		
Fines and Sales	\$ 834.29	
Miscellaneous	77.72	
	<hr/>	912.01
Parks and Recreation—		
Sale of Wood and Dressing	\$ 255.50	
Rent	180.00	
	<hr/>	435.50
Building Department—		
Sale of Counter	\$ 15.00	
Work done for Cigar Makers' Union .	19.07	
	<hr/>	34.07
Miscellaneous—		
Town of Auburn—Quitclaim Deed	\$ 1.00	
Profit from Coal Sales—1918	255.50	
Land and Buildings	466.35	
City Farm—Miscellaneous Sales	152.50	
Municipal Gardens	1,008.00	
Engineers' Department—Sale of Maps	65.00	
	<hr/>	1,948.35
Public Service Enterprises—		
Water Department—Revenue	\$169,042.98	
Sinking Fund Transferred to Appropriation	23,022.93	
	<hr/>	192,065.91
Other Enterprises—		
Public Scales		419.60
Cemeteries—		
Sale of Lots and Graves	\$ 14,575.51	
Care of Lots and Graves	3,843.24	
Interments and Miscellaneous Work .	6,552.40	
	<hr/>	24,971.15
Interest		
On Bank Balance	\$ 11,306.78	
On Deferred Taxes	3,695.22	
On Investments	375.00	
Miscellaneous	215.00	
	<hr/>	15,592.00
Forward to next page		<hr/>
		\$3,179,929.40
		=====

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1921

SCHEDULE 2

ANALYSIS OF CASH RECEIPTS

Forward from preceding page		\$3,179,929.40
Municipal Indebtedness—		
Temporary Loans	\$2,300,000.00	
General Loans	1,355,853.00	
Premium	26.00	
		<u>3,655,879.09</u>
Trust Funds—		
Lots placed under Perpetual Care	\$ 3,864.35	
Library—Hosley Fund and Income ...	6,598.76	
Cemetery—Pine Grove	839.65	
Income—Library	210.96	
Cemetery—Valley	650.00	
		<u>12,163.72</u>
Refunds—		
Appropriation Overdrafts	\$ 282.90	
Accrued Interest	10,035.83	
		<u>10,318.73</u>
Total Cash Received During 1921		
		<u>(See Schedule 1) \$6,858,290.85</u>
		<u>=====</u>

SCHEDULE 3

ANALYSIS OF CASH DISBURSEMENTS

General Government—		
Mayor's Department	\$ 6,197.76	
Aldermen	2,866.98	
Auditor's Department	3,977.88	
Treasurer's Department	4,601.96	
Tax Collector's Department	13,092.50	
Assessors' Department	18,414.46	
Finance Commission	41.25	
Law	1,801.03	
City Clerk's Department	8,352.70	
City Messenger	1,510.58	
		<u>Forward to next page \$ 60,857.10</u>
		<u>=====</u>

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1921

SCHEDULE 3

ANALYSIS OF CASH DISBURSEMENTS

Forward from preceding page \$ 60,857.10

General Government—

Engineers' Department	8,996.84	
Building Department	12,280.10	
Registration	4,096.63	
Election	4,613.18	
City Hall	6,749.56	
Old Court House	3,852.89	
Care of City Clocks	406.65	
		\$ 101,852.95

Protection of Persons and Property—

Police Department	\$180,171.04	
Municipal Court	3,300.00	
Fire Department	277,028.11	
Sealers of Weights and Measures	2,187.63	
Health Department	82,638.25	
		545,325.03

Highways—

General Administration	\$ 17,405.57	
General Highways	104,116.04	
Sewer Maintenance	54,460.06	
Street Cleaning	108,497.72	
Kelley Street Sewer	19,169.01	
New Highways	85,851.37	
Transportation, Equipment and Supplies	290,307.72	
Cemetery Brook Culvert	25,000.00	
Amoskeag Bridge	111,909.28	
Plans for McElwain Bridge	15,000.00	
Street Lighting	73,647.95	
		905,364.72

Charities—

Commissioner's Department	\$ 3,728.37	
Outside Relief	24,621.73	
Indigent Soldiers	314.00	
Gifts	4,900.00	33,564.10

Forward to next page \$1,586,106.80

EXHIBIT A
CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR 1921

SCHEDULE 3

ANALYSIS OF CASH DISBURSEMENTS

Forward from preceding page		\$1,586,106.80
Education—		
General Control	\$ 17,882.44	
Instruction	444,677.45	
Operation of School Plant	68,850.40	
Miscellaneous—Maintenance, etc.	11,320.33	
Library	32,599.91	575,330.53
Recreation—		
Parks and Commons	\$ 33,601.35	
Playgrounds	2,964.75	36,566.10
Unclassified—		
Damages to Persons and Property	\$ 10,985.87	
Printing City Reports	588.63	
Memorial Day, G. A. R.	494.45	
Patriotic Purposes	1,859.80	
Printing and Stationery	675.10	
Repairs to Public Buildings	41,313.02	
Supervision of Construction of New Schools	6,336.13	
Auditing	900.00	
All Other	7,364.72	
Municipal Gardens	3,492.33	
Public Bath Houses	2,458.48	76,468.53
Public Service Enterprises—		
Water Department	\$215,685.67	
Public Scales	1,331.75	217,017.42
Cemeteries—		
Pine Grove	\$ 36,856.62	
Valley	8,346.72	
Amoskeag	545.25	
Huse	106.08	
Merrill Yard	95.85	45,950.52
Forward to next page		\$2,537,439.90
		=====

EXHIBIT A

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

FOR THE YEAR 1921

SCHEDULE 3

ANALYSIS OF CASH DISBURSEMENTS

Forward to next page		\$2,537,439.90
Interest—		
Temporary Loans	\$ 78,164.09	
General Loans	100,210.00	
Water Loans	4,800.00	183,174.09
		<hr/>
Municipal Indebtedness—		
Temporary Loans	\$1,750,000.00	
General Loans	127,000.00	
Water Loans	20,000.00	1,897,000.00
		<hr/>
Sinking Funds—General Loans		19,000.00
State Tax		454,875.50
County Tax		165,641.50
Per Capita School Tax		19,746.00
Perpetual Care—Cemetery Trust Funds		19,630.59
Refunds—		
Taxes	\$ 29.01	
Tax Titles	3,785.21	3,814.22
		<hr/>
Tailings		7.15
New Schools		1,135,282.08
Sewerage Plans		12,114.23
New Schools Equipment		1,987.65
Weston School		68,593.53
Share of Poll Taxes Paid State		27,984.00
Repairs to Spring Street School		4,267.80
Hosley Fund and Income		6,598.76
		<hr/>
Total Cash Disbursed During 1921 (See Schedule 1)		\$6,557,157.00
		=====

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS
REVENUE APPROPRIATIONS

	Budget Appropriation	Expense for Year	Unexpended Balance	Overdraft
	\$	\$	\$	\$
Mayor's Department	6,400.00	6,047.76	352.24	
Mayor's Incidentals	600.00	150.00	450.00	
Aldermen	2,900.00	2,866.98	31.02	
Auditor's Department	4,000.00	3,977.88	22.12	
Treasurer's Department	4,600.00	4,601.96		
Tax Collector's Department	12,600.00	13,092.50		492.50
Additional Appropriation	675.00		*675.00	
Assessors' Department	18,800.00	18,414.46	385.54	
Law Department	1,800.00	1,801.03		1.03
City Clerk's Department	8,400.00	8,347.95	52.05	
City Messenger	1,500.00	1,510.58		10.58
Engineers' Department	9,000.00	8,996.84	3.16	
Superintendent of Buildings	12,416.12	12,280.10	136.02	
Election Expenses	3,000.00	4,637.62		1,637.62
Board of Registration	4,100.00	4,096.63	3.37	
City Hall	7,000.00	6,749.56	250.44	
Old Court House	3,000.00	3,852.89		852.89
Care of City Clocks	435.00	406.65	28.35	
Police Commission	135,000.00	174,668.29	2,331.71	
Traffic Squad	12,000.00			
Police Station	5,500.00	5,500.00		
Municipal Court	3,250.00	3,300.00		50.00
Fire Department	245,300.00	245,182.78	117.22	
Fire Alarm Telegraph	13,500.00	13,399.02	100.98	
Hydrant Service		20,000.00		
Transferred to Water Department	20,000.00			
Sealer of Weights and Measures	2,300.00	2,187.63	112.37	
Health Department	75,000.00	73,383.98	1,616.02	
Forward to next page	\$613,076.12	\$639,453.09	\$6,669.61	\$3,046.58

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS
PART 1

REVENUE APPROPRIATIONS

	Budget Appropriation	Expense for Year	Unexpended Balance	Overdraft
Forward from preceding page	\$ 643,076.12	\$ 639,453.09	\$ 6,669.61	\$ 3,046.58
City Physician	2,000.00	1,815.72	184.28	
Vital Statistics	1,500.00	1,180.50	319.50	
Public Comfort Station	6,500.00	6,232.56	267.44	
Board of Examiners of Plumbers	50.00	45.52	4.48	
Board of Public Works:				
Administration.....	16,000.00	11,001.81	4,998.19	
Highway Maintenance	195,000.00	227,800.00	**2,200.00	
Highway Maintenance—Temporary Loan ..	35,000.00			
Sewer Maintenance	25,000.00	25,000.00		
Street Cleaning	175,000.00	169,235.41	5,764.59	
Transportation, Equipment and Supplies— Transfers	273,946.59	274,770.26		
Cash Receipts	823.67			
Street Lighting	74,000.00	73,647.95	352.05	
Charities—Outside Relief	29,600.00	28,146.40	1,453.60	
Charities—Special—From 1920.....	150.00	149.95	.05	
Indigent Soldiers	400.00	314.00	86.00	
Charitable Gifts	4,900.00	4,900.00		
School Maintenance	518,000.00	545,200.00		19,532.39
School Maintenance—Cash Receipts	7,667.61			
Carpenter Memorial Library	31,500.00	32,599.91	23.06	
Carpenter Memorial Library—Cash Receipts	1,122.97			
Parks and Commons	36,000.00	36,000.00		
Rock Rimmon Park—From 1920	2,050.20		*2,050.20	
Celebrations and Entertainments	500.00	591.00	4.00	
Celebrations and Entertainments—Additional	95.00			
Printing City Reports	1,500.00	588.63	911.37	
Forward to next page	\$2,081,382.16	\$2,078,672.71	\$25,288.42	\$22,578.97

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS

PART 1

REVENUE APPROPRIATIONS

	Budget Appropriation	Expense for Year	Unexpended Balance	Overdraft
Forward from preceding page	\$2,031,382.16	\$2,078,672.71	\$25,288.42	\$22,578.97
Damages to Persons and Personal Property ..	5,000.00	10,985.87		5,985.87
Finance Commission	1,100.00	41.25	1,058.75	
Patriotic Purposes	1,800.00	2,354.25	77.72	
Patriotic Purposes—Sweeney Post Gift	631.97			
Printing and Stationery	1,000.00	675.10	324.90	
Repairs to Public Buildings	37,083.88	37,083.88		
Supervision of Construction of New Schools ..	8,500.00	8,191.06	308.94	
Incidentals	3,000.00	7,364.72		4,364.72
Auditing	900.00	900.00		
Public Bath Houses	900.00	2,487.13		87.13
Public Bath Houses—Nutt's Pond	1,500.00			
Fuel—Forward from 1920		1,431.67	15.67	1,431.67
Municipal Gardens	2,500.00	3,492.33		
Municipal Gardens—Cash Receipts	1,008.00			
Water Department—From 1920	30,013.30		*1,819.84	
Water Department—Cash Receipts	192,065.91	220,259.37		
Public Scales	1,300.00	1,331.75		31.75
Pine Grove Cemetery:				
Forward from 1920		2,669.06		
Budget Appropriation	39,000.00			
Cash received from Trust Funds	839.65		122.14	
Expense for Year		37,048.45	36.88	
Valley Cemetery	8,000.00	8,613.12		
Cash received from Trust Funds	650.00		97.55	
Amoskeag Cemetery	650.00	552.45		
Interest on Temporary Loans	75,000.00	78,164.09		3,164.09
Forward to next page ,	\$2,433,824.87	\$2,502,318.26	\$29,150.81	\$37,644.20

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS
PART 1

REVENUE APPROPRIATIONS			
	Budget Appropriation	Expense for Year	Unexpended Balance
Forward from preceding page	\$2,493,824.87	\$2,502,318.26	\$37,644.20
Interest on General Loans	85,770.00	100,210.00	14,320.00
Forward from 1920	120.00		
Maturing Debt	193,800.00	127,000.00	68,800.00
Forward from 1920	2,000.00		
Sinking Funds	9,500.00	19,000.00	
Forward from 1920	9,500.00		
State Tax	454,875.50	454,875.50	
County Tax	165,641.50	165,641.50	
Taxes Abated after Payment	200.00	29.01	170.99
Per Capita School Tax	19,746.00	19,746.00	
Total	\$3,434,977.87	\$3,388,820.27	\$51,964.20
*Items carried forward to 1922:			
Water Department			\$1,819.84
Rock Rimmon Park			2,050.20
Tax Collector's Department			675.00
Balance, Revenue Appropriations Account January 1, 1922			\$4,545.04
**Resolution for \$35,000.00 temporary loan reduced by Finance Commission to \$32,800.00.			
Department overdrafts, \$51,964.20, closed out to Revenue of 1921 by Order of Board of Mayor and Aldermen.			
Department unexpended balances as above			\$98,121.80
Less—Items carried forward as listed above			\$4,545.04
Transfer of Highway Maintenance balance			2,200.00
Balance credited to Revenue of 1921 by Order of Board of Mayor and Aldermen			\$91,376.76

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS

PART 2

RECONCILIATION OF BUDGET

Budget Appropriations as listed, Part 1	\$3,434,977.87
Less—Tax Collector's Department—Additional Appropriation	\$ 675.00
Police Commission—Traffic Squad Appropriation	12,000.00
Highway Department—Temporary Loan	35,000.00
Transportation, Equipment and Supplies:	
Department Transfers	273,946.59
Cash Receipts	823.67
Charities, Special—Forward from 1920	150.00
Schools Maintenance—Cash Receipts ..	7,667.61
Carpenter Memorial Library—Cash Receipts	1,122.97
Rock Rimmon Park—Forward from 1920	2,050.20
Celebrations and Entertainments—Additional Appropriation	95.00
Patriotic Purposes—Sweeney Post Gift	
Resolution providing for	631.97
Supervision of Construction of New Schools	
Resolution providing for	8,500.00
Public Bath Houses—Resolution providing for Nutt's Pond Bath House	1,500.00
Municipal Gardens—Cash Receipts	1,008.00
Water Department:	
Forward from 1920	30,013.30
Cash Receipts	192,065.91
Pine Grove Cemetery—Receipts from Trust Funds	839.65
Valley Cemetery—Receipts from Trust Funds	650.00
Interest on General Loans—Forward from 1920	120.00
Maturing Debt—Forward from 1920 ...	2,000.00
Sinking Funds—Forward from 1920 ...	9,500.00
	<hr/>
	580,359.87
Revenue Appropriations for 1921	<hr/>
	\$2,854,618.00
	=====
Budget as passed by board of Mayor and Aldermen, April 26, 1921:	
Amount to be raised by taxation	\$1,875,373.00
Plus—State Tax	454,875.50
Plus—County Tax	165,641.50
	<hr/>
	\$2,495,890.00
Balance to be realized from Estimated Revenue	358,728.00
	<hr/>
As above	\$2,854,618.00
	=====

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS

PART 3

NON-REVENUE APPROPRIATIONS

	Appropriation \$	Expenditures for Year \$	Unexpended Balance \$	Overdraft
Motor Fire Apparatus:				
Forward from 1920	1,135.02			
Resolution passed March 15, 1921	18,000.00			
Bills and department transfers		18,508.33	626.69	
Extension of Fire Alarm System:				
Forward from 1920	301.70			
Department Transfers		301.70		
Contagious Hospital:				
Forward from 1920	744.46			
Forward to 1922			744.46	
New Highways:				
Forward from 1920	5,694.65			
Resolution passed June 24, 1921	150,000.00			
Department Transfers	44,560.36			
Pay-rolls, Bills and Transfers		200,255.01		
Addition to Bakersville School:				
Forward from 1920	2,933.09			
Closed out to Revenue of 1921		2,933.09		

Repairs to Spring Street School:			
Resolution passed December 20, 1921			
Bills paid	20,000.00	4,267.80	15,732.20
New Sewers:			
Forward from 1920	423.03		
Resolution passed June 24, 1921	50,000.00		
Department Transfers	2,808.17	15,308.20	
Pay-rolls		37,923.00	
Sewerage Plans:			
Forward from 1920	12,114.23		
Bills paid		12,114.23	
McElwain Bridge:			
Resolution passed September 30, 1921 ...	900,000.00		900,000.00
Forward to next page	\$1,208,714.71	\$291,611.36	\$917,103.35

EXHIBIT B
CITY OF MANCHESTER
STATEMENT OF BUDGET ACCOUNTS

PART 3

NON-REVENUE APPROPRIATIONS

	Appropriation	Expenditures for Year	Unexpended Balance	Overdraft
	\$	\$	\$	\$
Forward from preceding page	\$1,298,714.71	\$ 291,611.36	\$ 917,103.35	
New Schools:				
Forward from 1920	51,440.11			
Resolution passed December 14, 1920	300,000.00			
Resolution passed May 17, 1921	300,000.00			
Resolution passed September 30, 1921	300,000.00			
Bills paid		1,135,310.88		183,870.77
Weston School:				
Forward from 1920	35,000.00			
Resolution passed April 19, 1921	28,000.00			
Bills paid		68,842.03		5,842.03
Weston School Equipment:				
Resolution passed September 6, 1921	2,000.00			
Bills paid		1,710.35	289.65	
Cemetery Brook Culvert:				
Resolution passed September 1, 1920	25,000.00			
Bills paid		25,000.00		
Highway Department—Trucks and Equipment:				
Resolution passed May 17, 1921	25,000.00			
Bills paid		20,162.45	4,837.55	

Amoskeag Bridge:				
Resolution passed May 17, 1921	190,000.00		111,912.79	78,087.21
Pay-rolls, Bills and Transfers				
Plans for McElwain Bridge:				
Resolution passed June 7, 1921	15,000.00		15,000.00	
Bills paid				
Kelley Street Sewer:				
Resolution passed October 31, 1921	100,000.00		19,530.03	80,469.97
Pay-rolls, Bills and Transfers				
Total	<u>\$2,530,154.82</u>	<u>\$1,689,079.89</u>	<u>\$1,080,787.73</u>	<u>\$189,712.80</u>
Deduct Overdrafts			189,712.80	
Balance Non-Revenue-Appropriation Account, January 1, 1922			<u>\$ 891,074.93</u>	

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

PART 1

LIBRARY TRUST FUNDS

IN CUSTODY OF TREASURER OF CARPENTER MEMORIAL LIBRARY

DEAN FUND

Cash on Deposit—			
Merrimac River Savings Bank, Book No. 39195:			
January 1, 1921	Balance	\$2,886.94	
October 1, 1921	Interest on deposit	115.44	
December 31, 1921	Balance		\$3,002.38
Mechanics' Savings Bank, Book No. 6421:			
January 1, 1921	Balance	\$4,330.21	
October 1, 1921	Interest on deposit	173.20	
Total		\$4,503.41	
December 28, 1921	Withdrawn	484.79	
December 31, 1921	Balance		4,018.62
Manchester Savings Bank, Book No. 75958:			
January 1, 1921	Balance	\$1,385.43	
July 1, 1921	Interest on deposit	66.64	
December 31, 1921	Balance		1,452.07
Manchester Savings Bank, Book No. 16445:			
January 1, 1921	Balance	\$2,725.77	
July 1, 1921	Interest on deposit	109.00	
December 31, 1921	Balance		2,834.77
Amoskeag Savings Bank, Book No. 94654:			
January 1, 1921	Balance	\$2,551.32	
July 1, 1921	Interest on deposit	102.04	
Total		\$2,653.36	
September 6, 1921	Withdrawn	243.64	
December 31, 1921	Balance		2,409.72
Total Dean Fund, December 31, 1921			\$13,717.56
			=====

JONES FUND

Cash on Deposit—			
Mechanics' Savings Bank, Book No. 11689:			
January 1, 1921	Balance	\$5,101.78	
October 1, 1921	Interest on deposit	204.79	
Total		\$5,306.57	
December 28, 1921	Withdrawn	162.99	
December 31, 1921	Balance		\$5,143.58
			=====

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

PART 1

LIBRARY TRUST FUNDS
IN CUSTODY OF TREASURER OF CARPENTER MEMORIAL LIBRARY

EATON FUND

Cash on Deposit—

Merrimack River Savings Bank, Book No. 39196:

January 1, 1921	Balance	\$1,516.34
October 1, 1921	Interest on deposit	61.92

Total		\$1,578.26
December 28, 1921	Withdrawn	120.03

December 31 1921	Balance	\$1,458.23
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Hillsborough County Savings Bank, Book No. 106:

January 1, 1921	Balance	\$2,902.92
September 6, 1921	Withdrawn	65.33

Balance		\$2,837.59
October 1, 1921	Interest on deposit	115.86

December 31, 1921	Balance	2,953.45
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Total of Eaton Fund, December 31, 1921		\$4,411.68
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ELLIOTT FUND

Cash on Deposit—

Hillsborough County Savings Bank, Book No. 104:

January 1, 1921	Balance	\$2,151.06
October 1, 1921	Interest on deposit	86.27

December 31, 1921	Balance	\$2,237.33
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Mechanics' Savings Bank, Book No. 6423:

January 1, 1921	Balance	\$2,813.45
October 1, 1921	Interest on deposit	112.52

Total		\$2,925.97
December 28, 1921	Withdrawn	144.00

December 31, 1921	Balance	2,781.97
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Total of Elliott Fund, December 31, 1921		\$5,019.30
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EMILY A. SMITH FUND

Cash on Deposit—

Mechanics' Savings Bank, Book No. 7189:

January 1, 1921	Balance	\$5,491.26
October 1, 1921	Interest on deposit	221.51

Total		\$5,712.77
December 28, 1921	Withdrawn	217.52

December 31, 1921	Balance	\$5,495.25
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EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

PART 1

LIBRARY TRUST FUNDS

IN CUSTODY OF TREASURER OF CARPENTER MEMORIAL LIBRARY

MICHAEL PROUT FUND

Cash on Deposit—

Amoskeag Savings Bank, Book No. 106269:

January 1, 1921	Balance	\$2,956.63
July 1, 1921	Interest on deposit	118.62

Total		\$3,075.25
December 28, 1921	Withdrawn	273.91

December 31, 1921	Balance	\$2,801.34
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Manchester Savings Bank, Book No. 100664:

January 1, 1921	Balance	\$2,812.96
July 1, 1921	Interest on deposit	112.68

Total		\$2,925.64
September 3, 1921	Withdrawn	59.83

December 31, 1921	Balance	2,865.81
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Mechanics' Savings Bank, Book No. 7329:

January 1, 1921	Balance	\$2,396.04
October 1, 1921	Interest on deposit	97.67

December 31, 1921	Balance	2,493.71
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Total of Michael Prout Fund, December 31, 1921 ..		\$8,160.86
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JOHN HOSLEY FUND—INCOME ACCOUNT

Cash on Deposit—

Amoskeag Savings Bank, Book No. 147827:

December 31, 1921	Balance	\$1,598.76
(Deposited January 5, 1922)		

SUMMARY

Income Account, Merchants' National Bank	\$ 890.37
Dean Fund	13,717.56
Jones Fund	5,143.58
Eaton Fund	4,411.68
Elliott Fund	5,019.30
Emily A. Smith Fund	5,495.25
Michael Prout Fund	8,160.86
John Hosley Fund	1,598.76

Total Trust Funds in Custody of Treasurer of Carpenter Memorial Library, December 31, 1921	\$44,437.36
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EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

PART 2

CEMETERY AND LIBRARY TRUST FUNDS
IN CUSTODY OF CITY TREASURER

Library Trust Funds:

MOODY CURIER FUND

Cash on Deposit—

Amoskeag Savings Bank, Book No. 123865:

January 1, 1921	Balance	\$5,000.00	
July 1, 1921	Interest on deposit	202.69	
Total		\$5,202.69	
November 17, 1921	Withdrawn	202.69	
December 31, 1921	Balance		\$5,000.00

JOHN HOSLEY FUND

Cash on Deposit—

Mechanics' Savings Bank, Book No. 12466:

August 1, 1921	Deposited	\$5,000.00	
October 1, 1921	Interest on deposit	33.33	
October 4, 1921	Deposited	1,598.76	
Total		\$6,632.09	
December 30, 1921	Withdrawn	1,598.76	
December 31, 1921	Balance		5,033.33

Total Library Funds in Custody of City Treasurer \$10,033.33

Cemetery Trust Funds:

MERRILL YARD

Cash on Deposit—

Amoskeag Savings Bank, Book No. 69517:

January 1, 1921	Balance	\$1,873.72	
June 9, 1921	Withdrawn	1,008.34	
Balance		\$ 865.38	
June 10, 1921	Deposited	20.00	
July 1, 1921	Interest on deposit	72.33	
October 1, 1921	Deposited	25.00	
December 30, 1921	Deposited	20.00	
December 31, 1921	Balance		\$1,002.71

Securities on hand—

1—\$1,000.00 5%	City of Manchester		
	Hospital Bond	\$1,000.00	
1—\$1,000.00 5%	City of Manchester		
	School Bond	1,000.00	2,000.00

Total of Merrill Yard Trust Funds December 31, 1921 . \$3,002.71

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

PART 2

CEMETERY AND LIBRARY TRUST FUNDS

IN CUSTODY OF CITY TREASURER

PINE GROVE CEMETERY

Cash on Deposit—

Manchester Savings Bank, Book No. 50420:

January 1, 1921	Balance	\$28,503.07
January 19, 1921	Deposited	700.00
January 19, 1921	Deposited	410.00
March 11, 1921	Deposited	637.18
April 15, 1921	Deposited	425.00

Total		\$30,675.25
June 9, 1921	Withdrawn	20,166.49

Balance		\$10,508.76
June 10, 1921	Deposited	180.00
July 1, 1921	Interest on deposit	1,541.26
July 28, 1921	Deposited	410.00
July 28, 1921	Deposited	700.00
October 11, 1921	Deposited	500.00
October 20, 1921	Deposited	425.00
December 30, 1921	Deposited	180.00

December 31, 1921	Balance	\$14,445.02
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Merrimack River Savings Bank, Book No. 57755:

January 1, 1921	Balance	\$23,438.50
March 11, 1921	Deposited	1,815.92
March 11, 1921	Deposited	11,488.23
March 11, 1921	Deposited	6,020.68

Total		\$42,763.33
March 18, 1921	Withdrawn	2,655.28

Balance		\$40,108.05
June 9, 1921	Withdrawn	20,166.49

Balance		\$19,941.56
June 9, 1921	Withdrawn	20,166.49

Balance		\$19,941.56
July 28, 1921	Deposited	4,000.00
October 1, 1921	Interest on deposit	1,251.68
October 1, 1921	Deposited	500.00
December 9, 1921	Deposited	14,000.00
December 9, 1921	Deposited	280.00

December 31, 1921	Balance	39,973.24
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Forward to next page

\$54,418.26

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EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

PART 2

CEMETERY AND LIBRARY TRUST FUNDS
IN CUSTODY OF CITY TREASURER

PINE GROVE CEMETERY

Forward from preceding page \$54,418.26

Cash on Deposit—

Mechanics' Savings Bank, Book No. 3413:

January 1, 1921	Balance	\$ 7,770.33	
May 5, 1921	Deposited	280.00	
July 28, 1921	Deposited	52.50	
July 28, 1921	Deposited	3,052.50	
October 1, 1921	Interest on deposit	391.11	
December 31, 1921	Balance		11,546.44

Mechanics' Savings Bank, Book No. 4407:

January 1, 1921	Balance	\$12,525.58	
June 9, 1921	Withdrawn	5,041.90	
Balance		\$ 7,483.68	
October 1, 1921	Interest on deposit	419.45	
October 1, 1921	Deposited	125.00	
December 9, 1921	Deposited	5,100.00	
Total		\$13,128.13	
December 30, 1921	Withdrawn	600.00	
December 31, 1921	Balance		12,528.13

Mechanics' Savings Bank, Book No. 4522:

January 1, 1921	Balance	\$ 3,415.00	
June 9, 1921	Withdrawn	2,016.68	
Balance		\$ 1,398.32	
October 1, 1921	Interest on deposit	96.39	
October 1, 1921	Deposited	50.00	
Total		\$ 1,544.71	
December 30, 1921	Withdrawn	100.00	
December 31, 1921	Balance		1,444.71

Forward to next page \$79,937.54

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EXHIBIT C

CITY OF MANCHESTER

STATEMENT OF TRUST FUNDS

PART 2

CEMETERY AND LIBRARY TRUST FUNDS

IN CUSTODY OF CITY TREASURER

PINE GROVE CEMETERY

Forward from preceding page	\$79,937.54
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Cash on deposit—

Hillsborough County Savings Bank, Book No. 16073:

January 1, 1921	Balance	\$ 1,497.42
May 19, 1921	Deposited	743.75
October 1, 1921	Interest on deposit	64.84
November 17, 1921	Deposited	743.75

December 31, 1921	Balance	3,049.76
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Cash on Hand	14,105.71
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Since deposited as follows:

Merrimack River Savings Bank	\$ 2,566.85
Mechanics' Savings Bank	450.00
Hillsborough County Savings Bank	11,042.31
Mechanics' Savings Bank	46.55

As above	\$14,105.71
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Total Cash on Hand and on Deposit	\$97,093.01
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Securities on Hand—

35—\$1,000.00 4 %	Water Refunding Bonds .	\$ 35,000.00
7— 5,000.00 4¼ %	Second Liberty Loan	
	Bonds	35,000.00
20— 1,000.00 4¼ %	Fourth Liberty Loan	
	Bonds	20,000.00
4— 1,000.00 3½ %	City of Manchester Bonds	
	—due 1922	4,000.00
9— 1,000.00 4 %	City of Manchester	
	Hospital Bonds	9,000.00
13— 1,000.00 4 %	City of Manchester	
	Refunding Cemetery Bonds	13,000.00
40— 1,000.00 5 %	City of Manchester School	
	Bonds—Serial	40,000.00
	(4 paid April 1, 1922 and	
	cash deposited in the Hills-	
	borough County Savings	
	Bank)	

Forward to next page	\$156,000.00	\$97,093.01
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EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

PART 2

CEMETERY AND LIBRARY TRUST FUNDS
IN CUSTODY OF CITY TREASURER

PINE GROVE CEMETERY

Forward from preceding page	\$156,000.00	\$ 97,093.01
Securities on Hand—		
7—\$1,000.00 5% City of Manchester School Bonds—Serial ...	7,000.00	
1—22,300.00 5% City of Manchester note Dated December 20, 1920—Due December 20, 1921 ..	22,300.00	
1—10,000.00 5% City of Manchester note Dated December 20, 1920—Due December 20, 1921 ..	10,000.00	
1—15,000.00 5% City of Manchester note Dated December 20, 1920—Due December 20, 1921 ..	15,000.00	
Total Securities on Hand		210,300.00
Total of Pine Grove Cemetery Trust Funds, December 31, 1921		\$307,393.01
		=====

VALLEY CEMETERY

Cash on Deposit—		
Hillsborough County Savings Bank, Book No. 16072:		
January 1, 1921 Balance	\$ 641.75	
May 19, 1921 Deposited	318.75	
October 1, 1921 Interest on deposit	27.77	
November 17, 1921 Deposited	318.75	
December 31, 1921 Balance		\$ 1,307.02
Amoskeag Savings Bank, Book No. 68808:		
January 1, 1921 Balance	\$ 12,697.51	
January 4, 1921 Withdrawn	6,000.00	
Balance	\$ 6,697.51	
March 11, 1921 Deposited	814.00	
Total	\$ 7,511.51	
June 9, 1921 Withdrawn	7,058.38	
Balance	\$ 453.13	
June 10, 1921 Deposited	200.00	
October 1, 1921 Interest on deposit	385.81	
October 1, 1921 Deposited	175.00	
December 31, 1921 Balance		1,213.94
Forward to next page		\$ 2,520.96
		=====

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

PART 2

CEMETERY AND LIBRARY TRUST FUNDS
IN CUSTODY OF CITY TREASURER

VALLEY CEMETERY

Forward from preceding page \$2,520.96

Cash on Deposit—

Mechanics' Savings Bank, Book No. 5569:

January 1, 1921	Balance	\$14,410.68
January 19, 1921	Deposited	260.00

Total		\$14,670.68
June 9, 1921	Withdrawn	8,066.72

Balance		\$ 6,603.96
July 28, 1921	Deposited	1,260.00
October 1, 1921	Interest on deposit	484.19
October 1, 1921	Deposited	200.00
December 30, 1921	Deposited	200.00

Total		\$ 8,748.15
December 30, 1921	Withdrawn	600.00

December 31, 1921	Balance	8,148.15
-------------------	---------	----------

Cash on Hand		975.00
Since deposited in the Hillsborough County Savings Bank		

Total Cash on Hand and Cash on Deposit		\$11,644.11
--	--	-------------

Securities on Hand—

10—\$1,000.00 4%	City of Manchester Hospital Bonds	\$10,000.00
4—\$1,000.00 4%	City of Manchester Refunding Cemetery Bonds	4,000.00
8—\$1,000.00 4%	City of Manchester Refunding Cemetery Bonds	8,000.00
15—\$1,000.00 5%	City of Manchester School Bonds	15,000.00

Forward to next page		\$37,900.00
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		\$11,644.11
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EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

PART 2

CEMETERY AND LIBRARY TRUST FUNDS
IN CUSTODY OF CITY TREASURER

VALLEY CEMETERY

Forward from preceding page	\$37,000.00	\$11,644.11
Securities on Hand—		
3—\$5,000.00 4¼ % Second Liberty Loan Bonds	15,000.00	
1—\$6,000.00 5 % City of Manchester note Dated Dec. 20, 1920— Due December 20, 1921	6,000.00	
Total Securities on Hand		58,000.00
Total of Valley Cemetery Trust Funds— December 31, 1921		\$69,644.11
		=====

PISCATAQUA CEMETERY

Cash on Deposit—		
Amoskeag Savings Bank, Book No. 126854:		
January 1, 1921 Balance	\$ 5,373.96	
March 11, 1921 Deposited	765.00	
July 1, 1921 Interest on deposit	222.57	
December 31, 1921 Balance		\$ 6,361.53
Amoskeag Savings Bank, Book No. 126851:		
January 1, 1921 Balance	\$ 1,275.64	
July 1, 1921 Interest on deposit	51.00	
December 31, 1921 Balance		1,326.64
Amoskeag Savings Bank, Book No. 126852:		
January 1, 1921 Balance	\$43.28	
July 1, 1921 Interest on deposit	1.72	
December 31, 1921 Balance		45.00
Amoskeag Savings Bank, Book No. 126853:		
January 1, 1921 Balance	\$ 1,170.22	
July 1, 1921 Interest on deposit	46.80	
December 31, 1921 Balance		1,217.02
Cash on Hand		352.50
Since deposited in Amoskeag Savings Bank, Book No. 126854		
Total of Piscataqua Cemetery Trust Funds, December 31, 1921		\$ 9,302.69
		=====

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

PART 2

CEMETERY AND LIBRARY TRUST FUNDS
IN CUSTODY OF CITY TREASURER

HANNAH A. CURRIER FUND

Cash on Deposit—

Merrimack River Savings Bank, Book No. 42740:

January 1, 1921	Balance	\$650.73	
October 1, 1921	Interest on deposit	26.00	
		<hr/>	
December 31, 1921	Balance		\$676.73
			=====

E. W. HARRINGTON FUND

Cash on Deposit—

Manchester Savings Bank, Book No. 108743:

January 1, 1921	Balance	\$2,348.03	
July 1, 1921	Interest on deposit	93.92	
		<hr/>	
Total		\$2,441.95	
December 30, 1921	Withdrawn	50.00	
		<hr/>	
December 31, 1921	Balance		\$2,391.95
			=====

OLIVER GOULD FUND

Cash on Deposit—

Manchester Savings Bank, Book No. 94650:

January 1, 1921	Balance	\$500.00	
July 1, 1921	Interest on deposit	20.27	
		<hr/>	
Total		\$520.27	
November 30, 1921	Withdrawn	20.27	
		<hr/>	
December 31, 1921	Balance		\$500.00
			=====

EMILY E. KELLEY FUND

Cash on Deposit—

Mechanics' Savings Bank, Book No. 7815:

January 1, 1921	Balance	\$2,550.27	
October 1, 1921	Interest on deposit	102.74	
		<hr/>	
Total		\$2,653.31	
December 30, 1921	Withdrawn	112.65	
		<hr/>	
December 31, 1921	Balance		\$2,540.66
			=====

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS

PART 2

CEMETERY AND LIBRARY TRUST FUNDS
IN CUSTODY OF CITY TREASURER

MARY F. NICHOLS FUND

Cash on Deposit—

Manchester Savings Bank, Book No. 113370:

January 1, 1921	Balance	\$531.67	
July 1, 1921	Interest on deposit	21.41	
Total		<u>\$553.08</u>	
December 30, 1921	Withdrawn	10.00	
December 31, 1921	Balance		<u>\$543.08</u>

GALE FUND—INCOME ACCOUNT

Cash on Deposit—

Amoskeag Savings Bank, Book No. 34108:

January 1, 1921	Balance	\$289.37	
July 1, 1921	Interest on deposit	11.48	
September 8, 1921	Deposit	12.00	
December 31, 1921	Balance		<u>\$312.85</u>

EDITH F. STARK FUND

Cash on Deposit—

Amoskeag Savings Bank, Book No. 122381:

January 1, 1921	Balance	\$1,165.50	
July 1, 1921	Interest on deposit	46.60	
December 31, 1921	Balance		<u>\$1,212.10</u>

BARTON AND HILL FUND

Cash on Deposit—

Manchester Savings Bank, Book No. 115154:

January 1, 1921	Balance	\$1,336.84	
July 1, 1921	Interest on deposit	53.44	
December 31, 1921	Balance		<u>\$1,390.28</u>

EXHIBIT C

CITY OF MANCHESTER

STATEMENT OF TRUST FUNDS

PART 2

CEMETERY AND LIBRARY TRUST FUNDS

IN CUSTODY OF CITY TREASURER

LUCY E. HODGE FUND

Cash on Deposit—

Manchester Savings Bank, Book No. 115190:

January 1, 1921	Balance	\$207.35	
July 1, 1921	Interest on deposit	8.36	
Total		\$215.71	
December 31, 1921	Withdrawn	5.00	
December 31, 1921	Balance		\$210.71
			=====

SUMMARY

Moody Currier Fund—Library Fund		\$ 5,000.00	
John Hosley Fund—Library Fund		5,033.33	
Pine Grove Cemetery Trust Funds:			
Principal	\$276,938.98		
Income	30,454.03		
			307,393.01
Valley Cemetery Trust Funds:			
Principal	\$ 52,021.87		
Income	17,622.24		
			69,644.11
Merrill Yard Trust Funds:			
Principal	\$ 2,087.89		
Income	914.82		
			3,002.71
Piscataqua Cemetery Trust Funds:			
Principal	\$ 7,120.82		
Income	2,181.87		
			9,302.69
Private Cemetery Funds:			
Hannah A. Currier Fund—Valley	\$ 676.73		
E. W. Harington Fund—Valley	2,391.95		
Gale Fund—Income Account—Valley	312.85		
Forward to next page	\$ 3,381.53	\$399,375.85	
	=====	=====	

EXHIBIT C

CITY OF MANCHESTER

STATEMENT OF TRUST FUNDS

PART 2

CEMETERY AND LIBRARY TRUST FUNDS

IN CUSTODY OF CITY TREASURER

Forward from preceding page	\$3,381.53	\$399,375.85
Oliver Gould Fund—Pine Grove	500.00	
Emily E. Kelley Fund—Pine Grove	2,540.66	
Mary F. Nichols Fund—Pine Grove	543.08	
Edith F. Stark Fund—Pine Grove	1,212.10	
Barton and Hill Fund—Pine Grove	1,390.28	
Lucy E. Hodge Fund—Pine Grove	210.71	
	<hr/>	
Total Private Cemetery Funds		9,778.36
Suncook Valley Railroad Stock		50,000.00
		<hr/>
Total Trust Funds in Custody of City Treasurer, December 31, 1921		\$459,154.21
		=====

The securities of all the Trust Funds were personally examined and verified. All coupons not yet matured were found intact. The cash on deposit in the various banks was verified by examination of the bank books. The cash on hand at the close of the year was satisfactorily traced to the banks where it has been deposited since December 31, 1921. The income on all the Trust Funds was figured and checked. All the income received was duly recorded and reported to the City Auditor. No income, however, was received on the City of Manchester Notes.

The cash withdrawn from the Library Trust Funds was used for the expenses of the Carpenter Memorial Library, as shown by the cash book of the Treasurer of the Library. The cash withdrawn from the Cemetery Trust Funds was appropriated to the expenses of the Cemeteries.

EXHIBIT C
CITY OF MANCHESTER
STATEMENT OF TRUST FUNDS
PART 3

SUMMARY OF TRUST FUNDS

Library Trust Funds:

	Value January 1, 1921	Deposits During Year	Withdrawals During Year	Income For Year	Value Dec. 31, 1921
Dean Fund	\$ 13,879.67	\$	\$ 728.43	\$ 566.32	\$13,717.56
Elliott Fund	4,964.51		144.00	198.79	5,019.30
Baton Fund	4,419.26		185.36	177.78	4,411.68
Smith Fund	5,491.26		217.52	221.51	5,495.25
Prout Fund	8,165.63		333.74	328.97	8,160.86
M. Currier Fund	5,000.00		202.69	202.69	5,000.00
Income Account	890.37				890.37
Jones Fund	5,101.78		162.99	204.79	5,143.58
Hosley Fund		5,000.00		33.33	5,033.33
Income Account		1,598.76			1,598.76
Total	\$ 47,912.48	\$ 6,598.76	\$ 1,974.73	\$ 1,934.18	\$ 54,470.69

Cemetery Trust Funds:

Perpetual Care—					
Pine Grove	\$262,833.27	\$14,105.71	\$ 1,091.56	\$ 10,722.23	\$276,938.98
Income Account	20,823.36				30,454.03
Valley	51,046.87	975.00			52,021.87
Income Account	15,517.07		725.10	2,830.27	17,622.24
Piscataqua	6,768.32	352.50			7,120.82
Income Account	1,859.78			322.09	2,181.87
Merrill Yard	2,087.89				2,087.89
Income Account	785.83		8.34	137.33	914.82

Private—					
Gould Fund	500.00	20.27	20.27	500.00	
Kelley Fund	2,550.57	112.65	102.74	2,540.66	
Nichols Fund	531.67	10.00	21.41	543.08	
Stark Fund	1,165.50		46.60	1,212.10	
Barton and Hill Fund	1,336.84		53.44	1,390.28	
Hodge Fund	207.35	5.00	8.36	210.71	
H. Currier Fund	650.73		26.00	676.73	
Harrington Fund	2,348.03	50.00	93.92	2,391.95	
Gale Fund	289.37	12.00	11.48	312.85	
Total	\$371,302.45	\$2,022.92	\$14,396.14	\$399,120.88	
Suncook Valley R. R. Stock	\$ 50,000.00		*	\$ 50,000.00	
Grand Total	\$469,214.93	\$3,997.65	\$16,330.32	\$503,591.57	

*Income of \$375.00 for 1921 credited to Estimated Revenue.

EXHIBIT D
CITY OF MANCHESTER
STATEMENT OF SINKING FUNDS

MUNICIPAL LOAN, DUE JULY 1, 1922

January 1, 1921	Balance	\$80,969.80
January 19, 1921	Interest on Manchester Bonds	1,172.50
April 1, 1921	Interest on Manchester Bonds	52.50
July 28, 1921	Interest on Manchester Bonds	1,172.50
October 1, 1921	Interest on Bank Deposit	478.89
October 6, 1921	Interest on Manchester Bonds	52.50
Total of Fund, December 31, 1921		<u>\$83,898.69</u> =====

Cash and Securities on Hand, December 31, 1921—

67—\$1,000.00 3½%	City of Manchester Bonds Municipal Loan of 1922 .	\$67,000.00
3—\$1,000.00 3½%	City of Manchester Bonds Municipal Loan of 1925 .	3,000.00
Merrimack River Savings Bank, Book No. 58557		<u>13,898.69</u>

As above \$ 83,898.69

REFUNDING CITY LOAN, DUE APRIL 1, 1927

January 1, 1921	Balance	\$35,639.23
February 9, 1921	Interest on Manchester Bonds	500.00
July 1, 1921	Interest on Bank Deposit	323.51
Sept. 9, 1921	Interest on Manchester Bonds	500.00
Dec. 20, 1921	Addition from Appropriation	1,500.00
Total of Fund, December 31, 1921		<u>\$38,462.74</u> =====

Cash and Securities on Hand, December 31, 1921—

2—\$ 500.00 5 %	City of Manchester School Bonds—1925 and 1926 ...	\$ 1,000.00
19—1,000.00 5 %	City of Manchester School Bonds—Serial	19,000.00
1—10,000.00 4½%	City of Manchester Note Dated February 1, 1919— Due December 2, 1919 ...	10,000.00
Manchester Savings Banks, Book No. 93112 ...		<u>8,462.74</u>

As above 38,462.74

Forward to next page \$122,361.43
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EXHIBIT D
CITY OF MANCHESTER
STATEMENT OF SINKING FUNDS

Forward from preceding page ... \$122,361.43

IMPROVEMENT LOAN—SERIES E—DUE APRIL 1, 1930

January 1, 1921	Balance	\$58,727.80
January 19, 1921	Interest on Manchester Bonds	105.00
June 1, 1921	Interest on Manchester Bonds	437.50
July 1, 1921	Interest on Bank Deposit	780.21
July 28, 1921	Interest on Manchester Bonds	105.00
Dec. 9, 1921	Interest on Boston Bonds	437.50
Dec. 30, 1921	Interest on Manchester Bonds	80.00
Dec. 30, 1921	Addition from Appropriation	4,000.00

Total of Fund, December 31, 1921 \$64,673.01
=====

Cash and Securities on Hand, December 31, 1921—		
5—\$5,000.00	5 % City of Boston Bonds ..	\$25,000.00
6— 1,000.00	3½ % City of Manchester Bonds	
	Municipal Loan—1922 ...	6,000.00
1— 2,000.00	4 % City of Manchester Motor	
	Fire Apparatus Bond	2,000.00
Manchester Savings Bank, Book No. 97968	....	31.673.01

As above 64,673.01

REFUNDING LOAN—DUE APRIL 1, 1925

January 1, 1921	Balance	\$43,655.97
April 1, 1921	Interest on Manchester Bonds	385.00
October 1, 1921	Interest on Bank Deposit	553.90
October 6, 1921	Interest on Manchester Bonds	385.00
Total of Fund, December 31, 1921	.....	\$24,979.87

=====

Cash and Securities on Hand, December 31, 1921—		
22—\$1,000.00	3½ % City of Manchester Bonds	
	—Refunding Loan	\$22,000.00
1— 8,000.00	4½ % City of Manchester Note	
	Dated February 1, 1919—	
	Due December 2, 1919 ...	8,000.00
Mechanics' Savings Bank, Book No. 5811	14,979.87

As above 44,979.87

Forward to next page \$232,014.31
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EXHIBIT D

CITY OF MANCHESTER

STATEMENT OF SINKING FUNDS

Forward from preceding page ... \$232,014.31

REFUNDING LOAN—DUE APRIL 1, 1929

January 1, 1921	Balance	\$17,811.60	
July 1, 1921	Interest on Bank Deposit	605.77	
December 30, 1921	Addition from Appropriation	4,000.00	
		<hr/>	
Total of Fund, December 31, 1921		\$22,417.37	
Cash on Deposit—December 31, 1921—			
Manchester Savings Bank, Book No. 110686			22,417.37

WATER LOAN

January 1, 1921	Balance	\$22,386.05	
	Interest on Bank Deposit	636.88	
		<hr/>	
	Withdrawn for Appropriation, Water Department	\$23,022.93	
		<hr/>	
Total Value of Sinking Funds, December 31, 1921		\$254,431.68	
		<hr/>	
Total Value of Sinking Funds, January 1, 1921		\$259,190.45	
Add—Income on Cash and Securities		8,764.16	
Addition to Funds from Appropriation		9,500.00	
		<hr/>	
Total		\$277,454.61	
Deduct—Water Loan—Paid to Water Commissioners		23,022.93	
		<hr/>	
Total Value of Sinking Funds, December 31, 1921		\$254,431.68	
		<hr/>	

The securities on hand were personally examined and verified. All unmatured coupons were found intact. The cash on deposit in the various banks was verified by examination of the bank books. The income from all the Sinking Funds was figured and checked. No interest was received on the City of Manchester Notes, nor any on the Motor Fire Apparatus Bonds, due in June 1921. All income received was found to be properly recorded and reported to the City Auditor.

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF INDEBTEDNESS

PART 1

LOANS AUTHORIZED DURING THE YEAR, 1921

Purpose of Loan	Authorized Amount	Received Cash	Suffered Discount	Received Premium
Construction of New Schools	\$300,000.00	\$ 291,300.00	\$ 8,700.00	\$
New Sewers	50,000.00	48,828.00	1,172.00	
Cemetery Brook Culvert	25,000.00	25,000.00		
Fire Tower and Motor Apparatus	18,000.00	18,000.00		
Weston School	*28,000.00	63,000.00		
Construction of New Schools	300,000.00	289,020.00	10,980.00	
Highway Department—Trucks	25,000.00	25,000.00		
Amoskeag Bridge	190,000.00	145,000.00		
McElwain Bridge—Plans	15,000.00			
New Highways	150,000.00	146,694.00	3,306.00	
McElwain Bridge	900,000.00			
Kelley Street Sewer	100,000.00	304,011.00		4,011.00
Construction of New Schools	300,000.00			
Highway Department—Temporary Loan	32,800.00			
Repairs—Spring Street School	20,000.00			
Weston School Equipment	2,000.00			
Total	\$2,455,800.00	\$1,355,853.00	\$24,158.00	\$4,011.00

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF INDEBTEDNESS

PART 1

LOANS AUTHORIZED DURING THE YEAR 1921

Total Loans Authorized but not Issued, January 1, 1921		
McElwain Bridge	\$520,000.00	
*Weston School	35,000.00	\$.555,000.00
		2,455,800.00
Total Loans Authorized During the Year		<u>\$3,010,800.00</u>
Total		\$3,010,800.00
Deduct—Loans Vetoed—McElwain Bridge	\$520,000.00	
Loans Issued	1,376,000.00	1,896,000.00
		<u>\$1,114,800.00</u>
Total Loans Authorized but Not Issued—December 31, 1921		
Amoskeag Bridge	\$ 45,000.00	
McElwain Bridge—Plans	15,000.00	
McElwain Bridge	900,000.00	
Kelley Street Sewer	100,000.00	
Highway Department—Temporary Loan	32,800.00	
Repairs—Spring Street School	20,000.00	
Weston School Equipment	2,000.00	
As above		<u>1,114,800.00</u>
		=====

CITY OF MANCHESTER
STATEMENT OF INDEBTEDNESS
PART 2

TOTAL MUNICIPAL DEBT—DECEMBER 31, 1921

Date of Issue	Purpose of Loan	Date Due	Rate of Interest	Original Amount	Present Amount
July 1, 1902	Amoskeag Manufacturing Company Judgment	July 1, 1922	3½ %	\$ 80,000.00	\$ 80,000.00
April 1, 1905	Refunding Loan	April 1, 1925	3½ %	50,000.00	50,000.00
April 1, 1907	Refunding Loan	April 1, 1927	4 %	50,000.00	50,000.00
April 1, 1909	Refunding Loan	April 1, 1929	3½ %	50,000.00	50,000.00
April 1, 1911	Highway Department	April 1, 1930	3½ %	100,000.00	100,000.00
July 1, 1911	Rimmon District School	July 1, 1931	3½ %	103,000.00	53,000.00
July 1, 1911	Bridge Construction	July 1, 1923	4 %	60,000.00	10,000.00
July 1, 1912	Highway Department	July 1, 1932	3½ %	100,000.00	55,000.00
September 1, 1912	Central Fire Station	September 1, 1932	3½ %	105,000.00	60,000.00
July 1, 1913	Refunding Cemetery Loan	July 1, 1923	4 %	20,000.00	4,000.00
July 1, 1913	Kelley Street Bridge	July 1, 1933	4 %	100,000.00	60,000.00
October 1, 1913	New Sewers	October 1, 1933	4 %	100,000.00	60,000.00
July 1, 1914	New Sewers	July 1, 1934	4 %	100,000.00	65,000.00
March 1, 1915	Destructor Plant	March 1, 1935	4 %	150,000.00	120,000.00
June 1, 1915	Construction of Hospital	June 1, 1930	4 %	75,000.00	45,000.00
July 1, 1915	Refunding Water Loan	July 1, 1926	4 %	100,000.00	75,000.00
August 1, 1915	Elm Street Bridge	August 1, 1930	4 %	75,000.00	45,000.00
August 1, 1916	Highway Department	August 1, 1936	4 %	100,000.00	75,000.00
August 1, 1916	Bakersville School	August 1, 1936	4 %	100,000.00	75,000.00
July 1, 1917	Refunding Cemetery Loan	July 1, 1928	4 %	30,000.00	21,000.00
August 1, 1917	Highway Department	August 1, 1937	4 %	200,000.00	160,000.00
December 1, 1917	Motor Fire Apparatus	December 1, 1922	4 %	10,000.00	2,000.00
March 1, 1919	Highway Department	March 1, 1939	4 %	300,000.00	250,000.00
August 1, 1920	Construction of Schools	August 1, 1940	5 %	350,000.00	332,500.00
September 1, 1920	Cemetery Brook Culvert	September 1, 1939	5 %	25,000.20	22,500.00
January 1, 1921	New Schools and Equipment	January 1, 1941	5 %	300,000.00	300,000.00
April 1, 1921	Fire Department	April 1, 1930	5 %	18,000.00	18,000.00
April 1, 1921	New Schools and Equipment	April 1, 1941	5 %	63,000.00	63,000.00
May 1, 1921	New Schools and Equipment	May 1, 1941	5 %	300,000.00	300,000.00
Forward to next page				\$2,314,000.00	\$2,626,000.00

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF INDEBTEDNESS
PART 2

TOTAL MUNICIPAL DEB T—DECEMBER 31, 1921

Date of Issue	Purpose of Loan	Date Due	Rate of Interest	Original Amount	Present Amount
	Forward from preceding page			\$3,214,000.00	\$2,626,000.00
June 1, 1921	Highway Department	June 1, 1926	5%	25,000.00	25,000.00
June 1, 1921	Amoskeag Bridge	June 1, 1936	5%	145,000.00	145,000.00
July 1, 1921	New Sewers	July 1, 1941	5%	50,000.00	50,000.00
August 1, 1921	Highways	August 1, 1926	5%	150,000.00	150,000.00
October 1, 1921	New Schools and Equipment	October 1, 1941	5%	300,000.00	300,000.00
Total Bonds				\$3,884,000.00	\$3,296,000.00

—NOTES—

December 20, 1920	Parks Improvement	December 31, 1921	5%	10,000.00	10,000.00
December 20, 1920	Fire Department	December 31, 1921	5%	6,000.00	6,000.00
December 20, 1920	Sewerage Plans	December 31, 1921	5%	15,000.00	15,000.00
December 20, 1920	Schools	December 31, 1921	5%	22,300.00	22,300.00
Total				\$3,937,300.00	
Total Municipal Indebtedness					\$3,349,300.00
(Exclusive of Temporary Revenue Loans)				December 31, 1921	

Total Municipal Debt, January 1, 1921	\$2,065,000.00
Add—Loans Issued During 1921	1,376,000.00
City Notes Included above	53,300.00
Total	<hr/>
Deduct—Loans Paid During the Year	\$3,494,300.00
	145,000.00
Total Municipal Debt, December 31, 1921	<hr/>
	\$3,349,300.00
	<hr/>

The loans authorized during the year were checked with the Resolutions as passed by the Board of Mayor and Aldermen. All cash received from the issue of loans was checked to the cash book of the City Treasurer. All cash paid to meet maturing obligations was found to be satisfactorily recorded as a reduction of the City's municipal debt.

EXHIBIT E
CITY OF MANCHESTER
STATEMENT OF INDEBTEDNESS

PART 3

TEMPORARY REVENUE LOANS

Temporary Revenue Loans, Unpaid January 1, 1921—			
Due December 19, 1919			\$ 18,000.00
Due April 7, 1921			250,000.00
			<hr/>
			\$ 268,000.00
Temporary Revenue Loans Issued During the Year—			
Date Issued	Date Due	Interest	Amount
February 15, 1921	—December 7, 1921	5.89%	\$300,000.00
March 26, 1921	—April 25, 1921	6.00%	50,000.00
March 30, 1921	—December 12, 1921	6.00%	500,000.00
April 29, 1921	—December 15, 1921	5.94%	200,000.00
May 26, 1921	—June 26, 1921	6.00%	50,000.00
June 14, 1921	—December 29, 1921	6.00%	400,000.00
August 19, 1921	—March 9, 1922	5.52%	400,000.00
December 22, 1921	—June 15, 1922	4.76%	400,000.00
Total Revenue Loans Issued			<hr/>
			2,300,000.00
Total			<hr/>
			\$2,568,000.00
Deduct—Temporary Revenue Loans Paid			<hr/>
			1,750,000.00
Temporary Revenue Loans Unpaid December 31, 1921			<hr/>
			\$ 818,000.00

Due March 9, 1922	\$400,000.00
Due June 15, 1922	400,000.00
Due December 19, 1919	18,000.00
As above	818,000.00
Temporary Revenue Loans Issued	== == ==
Temporary Revenue Loans Authorized by Board of Mayor and Aldermen ...	\$2,300,000.00
Temporary Revenue Loans Issued but not Authorized by Board of Mayor and Aldermen	2,200,000.00
	==
	\$ 100,000.00
	== == ==

The temporary loans issued during the year were checked with the Resolutions authorizing such loans as passed by the Board of Mayor and Aldermen. As noted above, the loans issued during the year exceed the amount authorized by \$100,000.00. The City's note book was examined to verify the fact that no additional loans than those recorded had been issued. All cash received from the proceeds of Temporary Revenue Loans was checked to the cash book of the City Treasurer. All money paid to reduce these loans was duly recorded as a reduction of this liability.

EXHIBIT F

CITY OF MANCHESTER

STATEMENT OF TAX COLLECTOR'S DEPARTMENT

TAXES—1911

January 1, 1921	Balance due	\$9,916.19
December 31, 1921	Balance due	<u>9,916.19</u>

VERIFICATION

Balance due (per City Auditor's ledger)	\$9,916.19
Open Accounts in Tax Ledgers, as added and listed	<u>9,821.60</u>
Difference	\$ 94.59
	=====

TAXES—1912

January 1, 1921	Balance due	\$6,523.39
	Deduct—Abatements \$3.02	
	Cash collected .. 1.50	<u>4.52</u>
December 31, 1921	Balance due	<u>\$6,518.87</u>
		=====

VERIFICATION

Balance due (per City Auditor's ledger)	\$6,518.87
Open Accounts in Tax Ledgers, as added and listed	<u>6,465.87</u>
Difference	\$ 53.00
	=====

TAXES—1913

January 1, 1921	Balance due	\$4,933.91
	Add—Voluntary Taxes	<u>4.56</u>
	Total	\$4,938.47
	Deduct—Abatements \$1.52	
	Cash collected .. 4.56	<u>6.08</u>
December 31, 1921	Balance due	<u>\$4,932.39</u>

VERIFICATION

Balance due (per City Auditor's ledger)	\$4,932.39
Open Accounts in Tax Ledgers, as added and listed	<u>4,892.23</u>
Difference	\$ 40.16
	=====

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF TAX COLLECTOR'S DEPARTMENT

TAXES—1914

January 1, 1921	Balance due	\$6,617.58
	Add—Voluntary Taxes	4.00
	Total	<u>\$6,621.58</u>
	Deduct—Abatements \$12.00	
	Cash collected .. 10.00	22.00
December 31, 1921	Balance due	<u>\$6,599.58</u> <u>=====</u>

VERIFICATION

Open Accounts in Tax Ledgers, as added and listed	\$6,690.22
Balance due (per City Auditor's ledger)	<u>6,599.58</u>
Difference	\$ 90.64 <u>=====</u>

TAXES—1915

January 1, 1921	Balance due	\$5,607.20
	Add—Voluntary Taxes	6.00
	Total	<u>\$5,613.20</u>
	Deduct—Abatements \$16.00	
	Cash collected .. 4.00	20.00
December 31, 1921	Balance due	<u>\$5,593.20</u> <u>=====</u>

VERIFICATION

Open Accounts in Tax Ledgers, as added and listed	\$5,724.32
Add—Payments made in 1922	<u>12.00</u>
Balance due (per City Auditor's ledger)	\$5,736.32
	<u>5,593.20</u>
Difference	\$ 143.12 <u>=====</u>

EXHIBIT F

CITY OF MANCHESTER

STATEMENT OF TAX COLLECTOR'S DEPARTMENT

TAXES—1916

January 1, 1921	Balance due	\$6,665.60	
	Add—Voluntary Taxes	8.00	
	Total	\$6,673.60	
	Deduct—Abatements \$44.00		
	Cash collected .. 19.56	63.56	
December 31, 1921	Balance due	\$6,610.04	=====

VERIFICATION

Balance due (per City Auditor's ledger)		\$6,610.04	
Open accounts in Tax Ledgers, as added and listed	\$5,825.17		
Add—Payments made in 1922	4.00		
Total	\$5,829.17		
Deduct—Voluntary Taxes paid in 1922	2.00	5,827.17	
Difference		\$ 782.87	=====

TAXES—1917

January 1, 1921	Balance due	\$8,124.13	
	Add—Voluntary Taxes	28.00	
	Total	\$8,152.13	
	Deduct—Abatements ... \$192.00		
	Cash collected . 78.92	270.92	
December 31, 1921	Balance due	\$7,881.21	

VERIFICATION

Balance due (per City Auditor's ledger)		\$7,881.21	
Open accounts in Tax Ledgers, as added and listed	\$6,677.07		
Add—Payments made in 1922	\$16.00		
Abatements made in 1922 1,136.00	1,152.00	7,829.07	
Difference		\$ 52.14	=====

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF TAX COLLECTOR'S DEPARTMENT

TAXES—1918

January 1, 1921	Balance due	\$5,025.78
	Add—Voluntary Taxes	14.00
	Total	<u>\$5,039.78</u>
	Deduct—Abatements ... \$180.59	
	Cash collected . 154.23	<u>334.82</u>
December 31, 1921	Balance due	<u>\$4,704.96</u>
		<u>=====</u>

VERIFICATION

Open accounts in Tax Ledgers, as added and listed	\$5,105.68
Add—Payments made in 1922	<u>18.00</u>
Total	<u>\$5,123.68</u>
Balance due (per City Auditor's ledger)	<u>4,704.96</u>
Difference	<u>\$ 418.72</u>
	<u>=====</u>

TAXES—1919

January 1, 1921	Balance due	\$7,987.42
	Add—Voluntary Taxes	36.00
	Total	<u>\$8,023.42</u>
	Deduct—Abatements ... \$573.23	
	Cash collected . 779.14	<u>1,352.37</u>
	Balance	<u>\$6,671.05</u>
	Add—Adjustment for errors located	2.65
December 31, 1921	Balance due	<u>\$6,673.70</u>
		<u>=====</u>

VERIFICATION

Open accounts in Tax Ledgers, as added and listed	\$7,087.63
Add—Payments made in 1922	<u>101.91</u>
Total	<u>\$7,189.54</u>
Deduct—Voluntary Taxes collected in 1922 ...	<u>9.00</u>
Open accounts in Tax Ledgers, as of December 31, 1921	<u>\$7,189.54</u>
Balance due (per City Auditor's ledger)	<u>6,673.70</u>
Difference	<u>\$ 515.84</u>
	<u>=====</u>

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF TAX COLLECTOR'S DEPARTMENT

TAXES—1920

January 1, 1921	Balance due	\$127,471.03
	Add—Voluntary Taxes	1,570.84
	Adjust. for Automobile Permits cred. to Taxes	26,451.64
	Total	\$155,493.51
	Correction in Tax Warrant \$ 100.00	
	Deduct—Abatements 5,795.87	
	Cash collected 128,968.03	134,863.90
	Balance	\$ 20,629.61
	Add—Adjustment for errors located	2.54
December 31, 1921	Balance due	\$ 20,632.15

VERIFICATION

Open accounts in Tax Leders, as added and listed	\$19,575.52
Add—Payments made in 1922	1,348.28
Taxes abated in 1922	18.20
Total	\$20,942.00
Deduct—Voluntary Taxes collected in 1922 ...	25.00
Open accounts in Tax Ledgers, as of December 31, 1921	\$20,917.00
Balance due (per City Auditor's ledger)	20,632.15
Difference	\$ 284.85

TAXES—1921

August 31, 1921	Tax Warrant	\$2,781,356.36
	Additional Tax Warrants	139.65
	Voluntary Taxes	7,101.38
	Total	\$2,788,597.39
	Deduct—Abatements \$ 8,026.25	
	Cash collect. 2,510,419.24	2,518,445.49
	Balance	\$ 270,151.90
	Deduct—Cash omitted from report December 1, 1921—Paid to City Treasurer, May 31, 1922	125.50
	Balance	\$ 270,026.40
	Add—Adjustment for errors located	251.81
December 31, 1921	Balance due	\$ 270,278.21

EXHIBIT F
CITY OF MANCHESTER
STATEMENT OF TAX COLLECTOR'S DEPARTMENT

VERIFICATION OF 1921 TAXES

Open accounts as added and listed May 24, 1922:		
Property Tax Ledgers	\$ 27,968.83	
Poll Tax Ledgers	48,694.77	\$ 76,663.60
Add—Cash collected January 1, 1922 to		
May 24, 1922	\$193,084.32	
Taxes abated, January 1, 1922 to May		
24, 1922	1,593.56	194,677.88
Total		\$271,341.48
Deduct—Voluntary Taxes Collected January 1,		
1922 to May 24, 1922		1,064.00
Open accounts in Tax Ledgers as of December		
31, 1921		\$270,277.48
		=====
Balance due (per City Auditor's ledger,		
December 31, 1921)		\$270,278.21
Open accounts, as verified above		270,277.48
		=====
Difference		\$.73
		=====

As noted above, the open accounts in the tax ledgers for every year were added, listed, and compared with the balances as shown by the City Auditor's ledger. An analysis of the foregoing verifications will show the result of this comparison. All cash collected has been paid to the City Treasurer and reported to the City Auditor. All of the Tax Collector's financial records were checked with the books and records of the Assessors, Treasurer and City Auditor.

EXHIBIT G
CITY OF MANCHESTER
STATEMENT OF WATER DEPARTMENT

ACCOUNTS RECEIVABLE			
January 1, 1921	Balance due		\$ 1,363.88
January—December	Bills rendered:		
	Water Rents	\$163,884.13	
	Miscellaneous	5,085.67	168,969.80
	Total		\$170,333.68
January—December	Cash Collected	\$169,042.98	
January—December	Bills abated	759.64	169,802.62
December 31, 1921	Balance due		\$ 531.06

VERIFICATION

Bills uncollected as listed from Card Ledger, April 1, 1922:

Water Rents	\$ 61.90	
Miscellaneous	1,410.47	
Building Purposes	7.00	\$ 1,479.37
Bills abated, January 1, 1922 to April, 1922 ...		104.02
Bills collected, January 1, 1922 to April 1, 1922:		
Water Rents	\$ 40,651.63	
Miscellaneous	821.42	
Fines	151.85	
Building Purposes	43.80	41,668.70
Total		\$ 43,252.09
Deduct—Bills rendered, January 1, 1922 to April, 1922		42,721.03
Bills uncollected December 31, 1921 (as above)		\$ 531.06
		=====

The payrolls were added, examined and checked with the City Auditor's ledger. All were found to be correct. The bills payable were verified by comparison with the vouchers and checked with the City Auditor's Ledger. As noted above, the Accounts Receivable were listed from the Card Ledger and proved back to December 31, 1921, thus verifying the accounts receivable outstanding on that date. The bills sent out, the bills abated, and the cash collected during the year were compared with the books of the City Auditor. All cash collected was duly paid to the City Treasurer. The records of this department are very well kept indeed.

EXHIBIT H
CITY OF MANCHESTER
STATEMENT OF TREASURER'S DEPARTMENT

The cash on hand in the City Treasurer's office was personally counted on April 1, 1922. The following is a summary of the cash and cash items on hand on this date:

Cash in Drawer	\$	257.18	
Receipts for Wages Advanced		227.73	
Checks		254.53	
Bond Interest Coupons		130.00	
		<hr/>	
	\$		869.44
Cash in Safe			3,161.28
Liberty Bonds			100.00
Cash on Deposit in Banks—			
First National Bank, Manchester,			
N. H.			114,292.56
Second National Bank, Boston			
Mass.			3,554.68
Advance Payments—			
Bills Payable	\$24,092.03		
Pay-rolls	27,253.91		51,345.94
		<hr/>	
Total Cash on Hand			\$173,323.90
Cash Balance, per Cash Book			173,169.64
		<hr/>	
Cash Over When Counted		\$	154.26
Errors located and corrected—			
Cash receipt of March 9, 1922			
through oversight not entered in			
cash book until May 5, 1922	\$	100.00	
Cash receipt of August 31, 1921			
of \$85.50 entered in cash book as			
\$85.00 .....		.50	
Error in School Department Pay-			
roll		50.00	150.00
		<hr/>	
Excess		\$	3.76
			<hr/>

RECONCILIATION TO DECEMBER 31 1921

Cash Balance April 1, 1922 (per Cash Book)	\$	173,169.64
Add—Cash Disbursements January 1, 1922 to April 1, 1922		1,417,882.31
		<hr/>
Total		\$1,591,051.95
Deduct—Cash Receipts—January 1, 1922 to April 1, 1922 ..		1,287,213.01
		<hr/>
Cash Balance, December 31, 1921	\$	303,838.94
		<hr/>

EXHIBIT H

CITY OF MANCHESTER

STATEMENT OF TREASURER'S DEPARTMENT

RECONCILIATION OF BANK BALANCE

The bank account of the First National Bank was personally reconciled on April 1, 1922. A copy of the reconciliation has been furnished to the City Treasurer.

Balance per bank statement March 31, 1922	\$ 129,018.95
Less—Outstanding checks per list	14,726.39
Balance per Bank Account, March 31, 1922	<u>\$ 114,292.56</u>
	=====

RECONCILIATION TO DECEMBER 31 1921

Balance per Bank Account, March 31, 1922 ...	\$ 114,292.56
Add —Withdrawals—January 1922	\$378,473.96
Withdrawals—February 1922	384,704.26
Withdrawals—March 1922	694,421.68
Total	<u>1,457,599.90</u>
	\$1,571,892.46
Deduct—Deposits—January 1922	\$124,487.78
Deposits—February 1922	465,251.23
Deposits—March 1922	684,673.87
	<u>1,274,412.88</u>
Balance per Bank Account, December 31, 1921	<u>\$ 297,479.58</u>
	=====

The City Treasurer's cash book was added and listed from January 1, 1921 to March 31, 1922. The cash receipts entered thereon were compared with the cash receipts as reported to the City Auditor. Likewise all the Treasury Warrants were compared with the entries for them appearing on the City Treasurer's cash book. All cash received from all the other departments was found to be satisfactorily entered on the cash book. All money paid direct to the Treasurer was checked with the duplicates of receipts given therefor.

EXHIBIT I
CITY OF MANCHESTER
STATEMENT OF CITY CLERK'S DEPARTMENT

All the financial records of the City Clerk were examined, checked and verified in detail. The fees charged for recording mortgages, conditional sales, and similar documents were checked from the books of record to the City Clerk's cash book. The fees received from amusement licenses, bowling alley licenses and the like were checked to the cash book of the City Clerk from the stubs of receipts given therefor. The dog licenses and marriage permits were checked from the books of record to the City Clerk's cash book. All payments made to the City Treasurer were examined in detail and compared with the reports forwarded to the City Auditor. Following is an analysis of the cash receipts of the City Clerk during 1921.

DOG LICENSES

Total payments to City Treasurer during 1921—	
March 24, 1921 for 1920 dog licenses	\$2,270.20
Payment to City Treasurer January 7, 1922—	
For 1921 dog licenses	\$2,130.65

AMUSEMENT LICENSES

Total received during 1921	\$2,920.00
Payments to City Treasurer during 1921	2,799.50
Balance	\$ 120.50
Payment to City Treasurer, January 7, 1922	70.00

Payment to City Treasurer, July 11, 1922	\$ 50.50
	=====

POOL, BILLIARDS, AND BOWLING ALLEY LICENSES

Total received during 1921	\$2,309.59
Payments to City Treasurer during 1921	2,242.42

Payment to City Treasurer, July 11, 1922	\$ 67.17
	=====

JUNK LICENSES

Total received during 1921	\$ 197.00
Payments to City Treasurer during 1921	175.00
Payment to City Treasurer, July 11, 1922	\$ 22.00
	=====

ALL OTHER LICENSES AND FEES

Total received during 1921	\$1,425.31
Payments to City Treasurer during 1921	1,266.71

Balance	\$ 158.60
Payment to City Treasurer, January 7, 1922	105.00

Balance	\$ 53.60
Payment to City Treasurer, July 7, 1922	8.40

Payment to City Treasurer, July 11, 1922	\$ 45.20
	=====

EXHIBIT I
CITY OF MANCHESTER
STATEMENT OF CITY CLERK'S DEPARTMENT

MARRIAGE PERMITS

Total received during 1921	\$ 742.00
Payments to City Treasurer during 1921	681.00
Balance	\$ 61.00
Payment to City Treasurer, January 7, 1922	46.00
Payment to City Treasurer, July 11, 1922	\$ 15.00

SEWER PERMITS

Total fees charged for sewer permits	1,273.44
Payments to City Treasurer during 1921	1,066.29
Balance	\$ 207.15
Payments to City Treasurer, January 7, 1922	163.50
Payment to City Treasurer, July 11, 1922	\$ 43.65

AUTOMOBILE REGISTRATION PERMITS

The duplicate cards for automobile registration permits were added and listed. Since the cash reported as received from these permits exceeded the total of these cards, the original cards on file in the office of the Commissioner of Motor Vehicles at Concord, N. H. were added and listed in an endeavor to locate the difference. Nothing could be found to account for the difference and the former City Clerk states that he did not turn over any excess cash for these permits.

Payments to City Treasurer during 1921	\$53,482.42
Payment to City Treasurer, January 9, 1922	5,677.00
Total	\$59,159.42
Less—Payment to City Treasurer, January 6, 1921 for 1920 permits	2,142.36
Amount applicable to 1921 permits	\$57,017.06
Total of duplicate cards in City Clerk's office	51,207.53
Difference between total of cards and cash reported	\$ 5,809.53
Duplicate cards in City Clerk's office, as added and listed ..	\$51,207.53
Original cards in Commissioner of Motor Vehicles office, as added and listed	50,853.08
Difference	\$ 354.45

SUMMARY OF CASH RECEIPTS

Dog Licenses	\$ 2,130.65
Amusement Licenses	2,920.00
Pool, Billiards and Bowling Alley Licenses	2,309.59
Junk Licenses	197.00
All Other Licenses and Fees	1,425.31
Marriage Permits	742.00
Sewer Permits	1,273.44
Automobile Registration Permits	57,017.06
Total	\$68,015.05

EXHIBIT J

STATEMENT OF AUDITOR'S DEPARTMENT

CITY OF MANCHESTER

All the books and accounts kept by the City Auditor were checked, added and verified. All postings from each book of original entry were checked to the various ledgers.

The pay-rolls on file were added and listed. This operation revealed the fact that a pay-roll of the School Department dated May 31, 1921 was over-footed \$50.00. Some of the pay-rolls could not be located, probably due to the fact that some persons have not yet called for their wages, and therefore they may not have been returned from the Treasurer's Department. A list of these pay-rolls has been furnished to the City Auditor for further investigation.

All bills approved for payment by the Aldermanic Committee on Accounts and the Finance Commission were checked with the bill sheets and the total of same compared with the warrants authorizing payment of them. The bill sheets as prepared each month were added, listed and verified.

All warrants authorizing the City Treasurer to disburse money were added and found to be satisfactorily recorded on the cash book of the City Treasurer.

All cash paid to the City Treasurer and entered on his cash book was found to be duly reported to the City Auditor. All such cash receipt statements were added and found to be correctly totaled. However, it was found that some departments have been negligent in notifying the City Auditor of cash payments made to the City Treasurer.

The cash receipts and expenditures as listed on the cards in the City Auditor's office were added and listed. The total receipts and total expenditures were found to agree with the total of each as shown by the City Treasurer's cash book.

A trial balance was taken of the general ledger proving that all accounts contained therein were in balance.

The budget for 1921 as passed by the Board of Mayor and Aldermen was checked to the appropriation ledger and found to have been correctly entered.

All resolutions passed by the Board of Mayor and Aldermen were found to have been correctly entered on the books of account.

EXHIBIT J

CITY OF MANCHESTER

STATEMENT OF AUDITOR'S DEPARTMENT

The controlling account for the departmental bills receivable (or accounts receivable) was proved by taking a trial balance of the departmental bills receivable ledger. Much trouble was experienced in proving the total accounts receivable due from each department. Nevertheless, accurate lists of the persons owing amounts to the various departments and supporting the total due from this department have been prepared and furnished to the City Auditor. The only exception to this rule, is the case of the Health Department. No list could be found or prepared showing the names of persons owing the old balances. However, an accurate list of this department for the year 1921 has been prepared and as suggested in Exhibit K it is recommended that all uncollected bills of this department prior to January 1, 1921, less any possible cash collections since that date be abated.

The resolution as passed by the Board of Mayor and Aldermen authorizing the City Auditor to close the unexpected appropriation balances and appropriation overdrafts at the end of the year was checked against the appropriation ledger, verifying that the order of this board has been properly carried out.

As the main books of the City are kept in this department, it is essential that the various departmental records compare with the books of this department. A close check of this comparison has been attempted throughout the year. The work has been well performed and the books and accounts were found to be in excellent condition.

EXHIBIT K
CITY OF MANCHESTER
STATEMENT OF HEALTH DEPARTMENT

ACCOUNTS RECEIVABLE

January 1, 1921	Balance due		\$8,120.70
January—December	Bills rendered		7,525.57
	Total		<u>\$15,646.27</u>
January—December	Bills abated:		
	Bills of 1921 ..	\$4,549.50	
	Bills previous to		
	1921	201.00	
January—December	Cash collected:		
	Bills of 1921 ...	815.75	
	Bills previous to		
	1921	496.00	
	Corrections	34.00	
			<u>6,096.25</u>
December 31, 1921	Balance due		<u>\$9,550.02</u>
			=====

The bills sent out by this department are for the board and care of patients at the Isolation Hospital. The total sent out during the year were added, examined and verified by comparison with the books of the City Auditor. The records at this office did not show the amount collected since the City Treasurer did not notify this department what collections had been made as required by the City Ordinance. Furthermore, a practice engaged in that seems unnecessary is the act of rendering a bill and at the same time marking it abated, the bill and the abatement both being reported to the City Auditor. This action consumes both time and money with no beneficial result obtained. It is recommended that only such bills be sent out for collection and reported to the City Auditor, as will, in the opinion of the authorities, be collected.

Again, no list could be obtained anywhere showing the names of the persons owing the amount purported to be due on the City Auditor's ledger. In view of the fact that little money is collected on these old bills, it is recommended that the balance of \$9,550.02 less the unpaid bills of 1921, \$2,160.32, less any possible collections on bills older than 1921, be abated. A list supporting this total for 1921 has been furnished to the City Auditor and to the Health Department.

MILK LICENSES

Total licenses issued per cards		\$577.00
Payments to City Treasurer during 1921	\$474.50	
Payments to City Treasurer January 7, 1922 ..	53.00	527.50
Total cash due the City Treasurer		<u>\$ 49.50</u>
		=====

The total number of milk licenses issued were listed from the card index. All cash from milk licenses paid to the City Treasurer totaled \$527.50 leaving a balance due of \$49.50, which was turned over to the City Treasurer, June 27, 1922. The pay-rolls on file at this office were added, examined and checked with the City Auditor's ledger. The bills payable were verified by comparison with the vouchers and were checked against the City Auditor's ledger.

ANNUAL OFFICIAL REPORT

EXHIBIT L

CITY OF MANCHESTER

STATEMENT OF SCHOOL DEPARTMENT

ACCOUNTS RECEIVABLE

January 1, 1921	Balance due		\$ 122.75
January—December	Bills rendered		2,446.30
	Corrections		18.00
	Bills rendered for December 1921		17.55
	Total		<u>\$2,604.60</u>
January—December	Bills abated	\$ 377.28	
January 1922	Bills abated for 1921	98.95	
January—December	Cash Collected	2,085.00	2,521.23
	Balance		<u>\$ 83.37</u>
Corrections per Journal Entries			100.88
December 31, 1921	Balance due		<u>\$ 184.25</u> <u>=====</u>

The accounts receivable on account of bills rendered for tuition were listed, added and a list prepared of the persons owing the above amount \$184.25. It was with some difficulty that this was done owing to the fact that this department does not keep a duplicate of all bills sent out as required by the City Ordinance. This department does not keep a record of all the accounts receivable unpaid. One reason for the department failing to do this is because the City Treasurer did not send any notification of cash collected on account of unpaid bills. The pay-rolls and bills payable were examined, added and verified by comparison with the City Auditor's ledger. As stated in Exhibit J, a pay-roll on May 31, 1921 was over-footed \$50.00. Since the cash was over on the date counted it is assumed that this error accounts for a portion of the excess cash.

EXHIBIT M

CITY OF MANCHESTER

STATEMENT OF MUNICIPAL COURT DEPARTMENT

Total cash collected from Fines and Forfeits	\$21,338.60
Total cash paid to City Treasurer during 1921	18,796.40
	<hr/>
Cash paid to City Treasurer January 12, 1922	\$ 2,542.20
	<hr/>

The financial records of the Municipal Court were checked and compared with the books of the City Treasurer and City Auditor. The warrants on file in the police station were compared with the Municipal Court cash book in the presence of the former clerk of the Municipal Court. Several errors were discovered. In some cases warrants were entered in the cash book as paid when in fact a mittimus was found signed, indicating that the person had been committed to the House of Correction. In other cases names had been entered in the cash book for which no warrant could be found. In some few cases warrants were found where the persons had paid a fine, although no entry had been made in the cash book. The net result of these corrections would seem to indicate that the clerk had overpaid the City \$302.98. In the absence of absolute proof that this fact was certain, no adjustment was made in respect to the foregoing item. A detailed analysis of the above difference has been furnished to the City Auditor.

EXHIBIT N
CITY OF MANCHESTER
STATEMENT OF HIGHWAY DEPARTMENT

ACCOUNTS RECEIVABLE

January 1, 1921	Balance due	\$3,231.21
	Bills rendered	2,319.60
	Total	<u>\$5,550.81</u>
	Cash collected	2,302.85
December 31, 1921	Balance (per Auditor's ledger)	\$3,247.96
	Add—Bills rendered in December 1921 not entered until January 1922	83.43
	Bills previously not reported to Auditor	213.94
December 31, 1921	Balance due	<u>\$3,545.33</u>
		=====

Some difficulty was experienced in proving the outstanding balance of accounts receivable of the Highway Department, since this department does not report to the City Auditor its outstanding accounts receivable monthly as required by the City Ordinance. This is partly due to the fact that the City Treasurer did not notify this department what collections had been made on account of its accounts receivable. However, all the bills rendered during the year 1921 were examined and verified. All collections on account of same were found to be satisfactorily entered on the City Treasurer's cash book and reported to the City Auditor. By tracing all the bills ever sent out by this department and checking those paid, an authentic list of its accounts receivable supporting the above figure has been prepared. A copy has been furnished to the City Auditor and a copy to the Department of Highways. Many of these accounts represent responsible parties and should be collected.

The pay-rolls and schedules of bills payable were added, checked and verified. All were found to agree with the records of the City Auditor. As this department prepares the pay-rolls and schedules of bills payable of several sub-departments, a summary of all these has been prepared.

	Pay Rolls	Bills Payable	Total
Administration	\$ 10,374.81	\$ 7,030.76	\$ 17,405.57
Highways Maintenance	60,859.75	161,888.50	222,748.25
Sewers Maintenance	12,349.42	13,505.65	25,855.07
New Sewers	37,923.00	15,308.20	53,231.20
Street Cleaning	108,497.72	60,737.69	169,235.41
Transportation, Equipment and Supplies	91,062.79	183,707.47	274,770.26
Engineers' Department	8,371.57	625.27	8,996.84
Cemetery Brook Culvert		25,000.00	25,000.00
New Highways	45,337.76	154,917.25	200,255.01
Amoskeag Bridge	87.81	111,824.98	111,912.79
Plans for McElwain Bridge		15,000.00	15,000.00
Kelley Street Sewer	7,036.52	12,493.51	19,530.03
Trucks and Equipment		20,162.45	20,162.45
Total Expenditures for 1921	<u>\$381,901.15</u>	<u>\$782,201.73</u>	<u>\$1,164,102.88</u>
	=====	=====	=====

EXHIBIT O

CITY OF MANCHESTER
STATEMENT OF COMMISSIONER
OF CHARITIES DEPARTMENT

The pay-rolls and schedules of bills payable of this department were examined, checked and verified by comparison with the records of the City Auditor's office. Following is a summary of the expenditures of this department for the year 1921:

Commissioner's Salary	\$ 2,100.00
Clerk's Salary	1,350.00
Expenses	128.42
Transfer of Appropriation from Parks and Commons for purchase of shoes	149.95
Outside Relief	24,621.73
Indigent Soldiers	314.00
Gifts	4,900.00
Total for 1921	<u>\$33,564.10</u> =====

EXHIBIT P

STATEMENT OF FIRE DEPARTMENT

The pay-rolls and schedules of bills payable of this department were added, checked and verified by comparison with the records of the City Auditor's office. Following is a summary of the expenditures of this department for the year 1921:

Chief's Salary	\$ 3,191.24
Deputy Chiefs' Salaries	5,235.63
Captains, Lieutenants and Permanent Men	185,586.37
Pensions	2,867.13
Expenses	35,364.66
Call Members and Guard Duty	13,177.40
Fire Alarm Telegraph—Superintendent's Salary	1,994.53
Fire Alarm Telegraph—Other Salaries	9,174.81
Fire Alarm Telegraph—Expenses	2,229.68
Drill Tower	5,019.24
Motor Fire Apparatus	13,187.39
Total for 1921	<u>\$277,028.11</u> =====

The cash receipts of this department for 1921 total \$96.91—

Sale of Hose and Junk \$60.00; Damage to Auto \$29.01; Miscella-
neous \$7.90.

EXHIBIT Q
CITY OF MANCHESTER
STATEMENT OF POLICE DEPARTMENT

The pay-rolls and bills payable of this department were examined, checked, added and verified by comparison with the records of the City Auditor. Following is a summary of the expenditures of this department for the year 1921:

Chief's Salary	\$ 4,500.00
Captains' Salaries	4,800.00
Salaries of Patrolmen, Sergeants and Office Men	154,205.95
Pensions	1,507.25
Expenses	9,282.13
Janitors' Salaries	2,737.50
Police Station Expenses	3,138.21
Total for 1921	<u>\$180,171.04</u>

EXHIBIT R
STATEMENT OF CITY LIBRARY DEPARTMENT

The memorandum books containing the amounts of the pay-rolls and bills payable were added, examined and verified by comparison with the City Auditor's ledger. Following is a summary of the expenditures for the year 1921:

Librarian's Salary	\$ 1,800.00
Assistants' Salaries	14,812.42
Janitors' Salaries	2,504.10
Expenses	10,319.47
Purchase of Books	2,947.08
Currier Fund	208.79
Mead Fund	8.05
Total for 1921	<u>\$ 32,599.91</u>

The cash receipts book was examined and checked with the deposits made with the City Treasurer. Following is a summary of the cash receipts from fines, sale of books, etc.:

Cash on Hand at Library, January 1, 1921	\$ 64.77
Receipts during 1921	1,021.36
Total	<u>\$ 1,086.13</u>
Payments to City Treasurer	\$912.01
Expenses paid by Librarian	89.11
Cash on Hand at Library, December 31, 1921 ..	<u>\$ 85.01</u>

EXHIBIT S
STATEMENT OF BUILDING DEPARTMENT

The pay-rolls and bills payable of this department were examined, checked and verified by comparison with the records of the City Auditor. No bills for services rendered were sent out during the year. An old account of \$15.00 outstanding since 1913, upon the advice of the City Solicitor, that it was uncollectible, was written off. The cash receipts of this department for 1921 total \$34.07—Sale of Counter \$15.00; Work done for Cigar Makers' Union \$19.07.

EXHIBIT T
CITY OF MANCHESTER
STATEMENT OF THE INTEREST ACCOUNT

The interest paid on all indebtedness was figured and checked. No interest was paid on the \$51,300.00 City of Manchester Notes contained in the Cemetery Trust Funds or on the \$18,000.00 City of Manchester Notes contained in the Sinking Funds. The interest on the Motor Fire Apparatus Bonds issued December 1, 1917 due in June 1921 for \$80.00 was not paid. Following is a summary of the interest paid and the interest not paid for the year 1921.

INTEREST PAID

Interest paid on bonds issued prior to 1921	\$ 78,190.00
Interest paid on bonds issued during 1921	21,900.00
Total bond interest paid for 1921	\$100,090.00
Interest paid in 1921 for 1920	120.00
Total bond interest paid during 1921	\$100,210.00
Interest paid on Water Loans	4,800.00
Interest paid on Temporary Revenue Loans	78,164.09
Total Interest Paid During 1921	\$183,174.09
	=====

INTEREST FOR 1921—NOT PAID

City of Manchester Note	\$22,300.00 for 1 year	@ 5 %	\$ 1,115.00
City of Manchester Note	10,000.00 for 1 year	@ 4½ %	450.00
City of Manchester Note	10,000.00 for 1 year	@ 5 %	500.00
City of Manchester Note	15,000.00 for 1 year	@ 5 %	750.00
City of Manchester Note	8,000.00 for 1 year	@ 4½ %	360.00
Motor Fire Apparatus			
Bonds	4,000.00 for 6 months	@ 4 %	80.00
Total Interest for 1921 Unpaid December 31, 1921			\$ 3,255.00
			=====

EXHIBIT U
STATEMENT OF CITY SCALES DEPARTMENT

The books of the City Weigher were added and the total cash received from weighing compared with the amount paid to the City Treasurer and reported to the City Auditor. Following is the result of the above verification.

Total cash received from weighing	\$ 464.90
Total cash paid to City Treasurer	419.60
Balance due City Treasurer	\$ 45.30
	=====

.. There was found on file unpaid slips for weighing which totaled \$1.10. This amount, in addition to the above \$45.30, makes the total due the City, December 31, 1921, \$46.40.

EXHIBIT V
CITY OF MANCHESTER
STATEMENT OF CEMETERIES

Pine Grove Cemetery:

ACCOUNTS RECEIVABLE

January 1, 1921	Balance due	\$ 248.73
January—December 1921	Bills rendered	559.25
	Total	<u>\$ 807.98</u>
January—December 1921	Cash collected	545.98
December 31, 1921	Balance due	<u>\$ 262.00</u>
		=====

The bills sent out during the year were added and checked with the lists reported to the City Auditor. All cash collected on accounts receivable was checked to the Superintendent's cash book and all found to be satisfactorily entered. An authentic list supporting the balance due, December 31, 1921, \$262.00, has been furnished to the City Auditor.

CASH

Received by the Superintendent:

Sale of Lots and Graves	\$ 3,184.40
Interments	3,223.50
Removals	131.00
Care of Lots and Graves	1,224.01
Labor	2,025.98
Sundry Receipts	2,276.90
Total	<u>\$12,065.79</u>
	=====

The Superintendent's cash book was added and all of the above cash found to have been turned over to the City Treasurer and duly reported to the City Auditor.

EXHIBIT V
CITY OF MANCHESTER
STATEMENT OF CEMETERIES

Pine Grove Cemetery (continued):

Received by the City Treasurer:

Sale of Lots and Graves		\$11,366.61
Less, Omission from cash book	\$5.00	
Error in entry .....	.50	5.50
		<hr/>
Total		\$11,361.11
Lots placed under perpetual care		2,566.85
Income from Trust Funds		839.65
Total received by City Treasurer		\$14,767.61
		<hr/>
		=====

The City Treasurer's cemetery cash book was examined, added and verified. Except as noted above everything was found to be duly accounted for in the cash book.

SUMMARY OF PINE GROVE CEMETERY CASH RECEIPTS

Total cash paid to the Superintendent	\$12,065.79
Total cash paid direct to City Treasurer	14,767.61
	<hr/>
Total Pine Grove Cemetery Receipts for 1921	\$26,833.40
	=====

Merrill Yard:

Total cash received from the Merrill Yard for 1921 was \$6.00 for care of lots and graves. This amount was duly paid to the City Treasurer and reported to the City Auditor.

Amoskeag Cemetery:

The receipts from the Amoskeag Cemetery amounted to \$47.00 which were for interments. This amount was paid to the City Treasurer and properly reported to the City Auditor.

EXHIBIT V
CITY OF MANCHESTER
STATEMENT OF CEMETERIES

Valley Cemetery:

ACCOUNTS RECEIVABLE

January 1, 1921	Balance due	\$ 125.25
November 30, 1921	Bills abated	15.00
		<hr/>
December 31, 1921	Balance due	\$ 110.25
		<hr/> <hr/>

A list of persons from whom the above amount, \$110.25, was due, has been furnished to the City Auditor.

CASH

Received by the Superintendent:

Care of lots and Graves	\$ 578.25
Tomb Fees	59.00
Interments	370.00
Sundry Receipts	454.00
	<hr/>
Total	\$1,461.25
	<hr/> <hr/>

The Superintendent's cash book was added and verified. The total receipts were duly paid to the City Treasurer and reported to the City Auditor.

Received by the City Treasurer:

Sale of land	\$ 30.00
Lots placed under perpetual care	945.00
Cemetery Trust Funds	650.00
	<hr/>
Total received by City Treasurer	\$1,625.00
	<hr/> <hr/>

SUMMARY OF VALLEY CEMETERY CASH RECEIPTS

Total cash paid to Superintendent	\$1,461.25
Total cash paid direct to City Treasurer	1,625.00
	<hr/>
Total Valley Cemetery Receipts for 1921	\$3,086.25
	<hr/> <hr/>

EXHIBIT V
CITY OF MANCHESTER
STATEMENT OF CEMETERIES

Piscataqua Cemetery:

ACCOUNTS RECEIVABLE

January 1, 1921	Balance due	\$77.50
November 30, 1921	Bills abated	14.00
December 31, 1921	Balance due	\$63.50
		===

The only record of accounts receivable of the Piscataqua Cemetery totals \$26.00. A list of these accounts has been furnished to the City Auditor. Consequently, at a meeting of the Trustees of the Cemeteries held February 1, 1922, the difference of \$37.50 was abated.

CASH

The only cash received by the Piscataqua Cemetery was \$352.50, for lots placed under perpetual care.

RECAPITULATION OF ENTIRE CEMETERY RECEIPTS

	Pine Grove	Merrill Yard	Amos- keag	Valley	Piscataqua	Total
	\$	\$	\$	\$	\$	\$
Sale of Lots and Graves	14,545.51			30.00		14,575.51
Care of Lots and Graves	3,249.99	6.00		578.25		3,834.24
Interments ...	3,223.50		47.00	370.00		3,640.50
Trust Funds ...	1,489.65					1,489.65
Lots placed under Perpetual Care	2,566.85			945.00	352.50	3,864.35
Sundry Receipts	1,757.90			1,163.00		2,920.90
Total	\$26,833.40	\$6.00	\$47.00	\$3,086.25	\$352.50	\$30,325.15
	=====	==	=====	=====	=====	=====

EXHIBIT W
CITY OF MANCHESTER
ANALYSIS OF ESTIMATED REVENUE
RECEIVED DURING THE YEAR 1921

Automobile Permits	\$ 53,482.42
Marriage Permits	681.00
Sewer Permits	1,066.29
Liquor Permits	18.00
Amusement Licenses	2,799.50
Pool, Billiard and Bowling Alley Licenses	2,242.42
Milk Licenses	474.50
Junk Licenses	175.00
Miscellaneous Licenses	1,266.71
Dog Licenses	2,270.20
Municipal Court Fines and Forfeits	18,796.40
Accrued Interest on Bond Issues	10,035.83
Costs on Tax Collections	2,740.50
Costs on Tax Titles Redeemed	55.50
Interest on Deferred Taxes	3,695.22
Interest on Tax Titles Redeemed	215.00
Public Comfort Station—Weighing Machine, etc.	656.33
Sale of Lots and Graves	14,575.51
Care of Lots and Graves	3,818.51
Interments	3,640.50
Miscellaneous Cemetery Work	2,920.90
Health Department—Service at Contagious Hospital	2,775.07
School Department—Tuition and Sale of Books and Supplies	2,632.02
Highway Department—Miscellaneous Services	2,914.17
Weighing done at City Scales	419.60
Interest Received on Bank Balances	11,306.78
Board of Plumbers	32.00
Commission on Telephone Calls	6.53
Coal Sales (made in 1918)	255.50
Excess Receipts	5.69
Forward to next page	<u>\$145,973.60</u>
	=====

EXHIBIT W
CITY OF MANCHESTER
ANALYSIS OF ESTIMATED REVENUE
RECEIVED DURING THE YEAR 1921

Forward from preceding page	\$145,973.60
Rent	180.00
Sale of Wood and Dressing	255.50
Quit Claim Deed	1.00
Sale of Hose and Junk	67.90
Sale of Counter	15.00
Work done by Building Department	19.07
Dividends on Suncook Railroad Stock	375.00
Premium on Amoskeag Bridge Bonds	26.00
Sale of Directory Maps	65.00
Sale of Land	466.35
City Farm	152.50
State Tax	116,951.99
Railroad Tax	74,724.25
Insurance Tax	6,024.75

Total Estimated Revenue for 1921	\$345,297.91
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Budget Estimate of amount to be received from Estimated Revenue during 1921	\$358,728.00
Amount actually received as listed above	345,297.91

Difference between amount estimated and amount realized	\$ 13,430.09
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EXHIBIT X
CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1921 AND PRIOR YEARS

REVENUE OF 1920 AND PRIOR YEARS

January 1, 1921	Balance (Debit)	\$ 172,183.26
Add—	Correction in Tax Warrant for 1920	100.00
	Correction of Accounts Receivable—Health Department	16.00
	Soldier bonus paid to the State (\$2.00 on each poll tax collected)	27,984.00
	<u>Total</u>	<u>\$ 200,283.26</u>
Deduct—	Correction for Automobile Permits credited to Taxes	
	1920	\$ 26,451.64
	Budget Appropriation to cover deficiencies of 1920 ..	42,506.05
	Voluntary Taxes Collected	482.04
	<u>Total</u>	<u>69,439.73</u>
December 31, 1921	Balance (debit) closed out to Revenue of 1921	\$ 130,843.53
	<u>=====</u>	<u>=====</u>
REVENUE OF 1921		
Tax Warrant		\$2,781,356.36
Additional Tax Warrants		161.49
Budget Estimate of Amount to be Realized from Estimated Revenue		358,728.00
Voluntary Taxes Collected		8,263.90
Unexpended Balances from Revenue Appropriations		91,376.76
	<u>Total</u>	<u>\$3,239,891.51</u>

Deduct—		
Revenue Appropriation for 1921 per Budget	\$2,854,618.00	
Additional Appropriations for—		
Supervision of Construction of New Schools \$ 8,500.00		
Gift to Sweeney Post	631.97	
Traffic Squad—Police Department	12,000.00	
Bath House at Nutt's Pond	1,500.00	
Deficiencies of 1920	42,506.05	
Band Concerts	95.00	
Tax Collector's Department	675.00	
	<hr/>	
Abatement of Taxes	14,844.48	
Addition to Bakersville School—Account closed	2,933.09	
Payment of Cemetery Trust Funds for 1920	11,997.51	
Amount Estimated Revenue fell short of Budget		
Estimate	13,430.09	
Transfer of Revenue of 1920 and Prior Years	130,843.53	
Revenue Appropriation Overdrafts	51,964.20	
	<hr/>	
December 31, 1921		
Balance per City Auditor's ledger	\$ 89,018.10	
Plus Cemetery Receipts Credited to Trust Funds	4,334.49	
	<hr/>	
Forward to next page	\$ 93,352.59	
	<hr/>	

EXHIBIT X
CITY OF MANCHESTER
STATEMENT OF REVENUE OF 1921
AND PRIOR YEARS

REVENUE OF 1921

	Forward from preceding page	\$ 93,352.59	
Add—	Audit adjustments of Accounts Receivable	105.94	
	Audit adjustments of Taxes	258.25	
	School Department—		
	Bills rendered in December—Entered January 1922		17.55
	Highway Department—		
	Bills rendered in December—Entered January 1922		83.43
	Bills previously not reported to Auditor		213.94
	Total	\$ 94,031.70	
Deduct—	Audit adjustments of Accounts Receivable	\$ 57.56	
	Audit adjustments of Taxes	6.25	
	School Department—		
	December abatements — Entered January 1922	98.95	162.76
	Balance December 31, 1921—per Exhibit Z	\$ 93,868.94	=====

RECONCILIATION WITH EXHIBIT Y
STATEMENT OF INCOME AND OUTGO

Excess of Income over Outgo, per Exhibit Y	\$299,065.91	
Deduct—Balance of Revenue of 1920 and Prior Years as listed above	\$130,843.53	
Plus, Income from Voluntary Taxes	482.04	\$131,325.57
Abatement of Taxes	14,844.48	
Addition to Bakersville School	2,933.09	
Payment of Cemetery Funds	11,997.51	
Appropriation to cover deficiencies of 1920	42,506.05	
Balance of Tax Collector's Appropriation carried forward to 1922 ...	675.00	
Closing out of Fuel Account for 1920	1,431.67	205,713.37
Balance		\$ 93,352.54
Add—	Audit Adjustments of Taxes and Accounts Receivable	\$ 516.35
	Closing out of Special Account for Appropriation of Charities .....	.05
As above		\$ 93,868.94
		=====

EXHIBIT Y
CITY OF MANCHESTER
STATEMENT OF INCOME AND OUTGO

FOR THE YEAR ENDED DECEMBER 31, 1921

INCOME

Taxes and Tax Penalties	\$2,990,765.78
Licenses and Permits	64,476.04
Fines and Forfeits	18,796.40
Departmental Earnings	33,295.75
Public Service Enterprises	419.60
Interest	25,252.83
All Other	2,560.30
Total Income	<u>\$3,135,566.70</u>

OUTGO

General Government	\$ 101,872.64
Protection of Persons and Property	526,896.00
Highways	473,885.17
Charities	33,360.40
Education	569,009.33
Recreation	36,591.00
Public Service Enterprises	1,331.75
Hydrant Service—Transferred to Water Department	
Appropriation	20,000.00
Cemeteries	47,393.43
Interest	178,254.09
Payments to Sinking Funds	9,500.00
Payments on Indebtedness	125,000.00
Repairs to Public Buildings	37,083.88
State Tax	454,875.50
County Tax	165,641.50
Per Capita School Tax	19,746.00
Unclassified	36,060.10
Total Outgo	<u>\$2,836,500.79</u>
Excess of Income over Outgo	<u>\$ 299,065.91</u>
	=====

The above statement shows in condensed form all income earned by the City during 1921. Since the income of the Water Department is appropriated to its own use, this item has been omitted from the foregoing statement. The income listed above does not necessarily mean income collected. Most of it has been, but still some still remains to be collected as evidenced by the bills for services rendered during 1921 and the Taxes of 1921 uncollected on December 31, 1921.

The items of outgo show in condensed form what disposition has been made of the income earned during 1921. The figures may, in some cases, differ from the actual expenses of the various departments due to the fact that occasionally cash received is sometimes credited to the appropriation. In such cases the amount so received acts as an additional appropriation. An example of this are the cash receipts of the Carpenter Memorial Library. Again, unpaid items brought forward to the succeeding year will result in a charge to the appropriation of an amount sufficient to cover the unpaid items and also the charges of the current year. An excess of income over outgo results in the accumulation of a margin, similar to the Surplus account of industrial corporations.

EXHIBIT Z

CITY OF MANCHESTER

BALANCE SHEET — DECEMBER 31, 1921

COMMENTS ON THE BALANCE SHEET

As the system of accounting employed by the City follows the plan outlined by the Bureau of the Census of the United States Department of Commerce, the following balance sheet has been prepared in accordance with the system in use. In the balance sheet, expression has been given to all clerical errors discovered and corrected. No adjustment, however, has been made for the differences existing between the outstanding balances as shown by the tax ledgers and the City Auditor's ledger. In some few instances items not appearing on the records until January 1922 have been incorporated in order to prepare a correct balance sheet as of December 31, 1921.

The City Auditor maintains two cash accounts in order to distinguish between revenue and non-revenue receipts and disbursements. Revenue cash is that cash received from taxes, licenses, temporary loans made in anticipation of taxes, water receipts and the like and is used for the payment of the current operating expenses. Non-revenue cash is that cash received from the proceeds of bond issues and is used for the construction of permanent objects such as new highways, bridges and similar improvements.

The City Treasurer does not differentiate between revenue cash and non-revenue cash. Hence, it is possible to overdraw either cash account so long as there are sufficient funds in the city treasury. On December 31, 1921 this condition existed as noted by the following:

Cash Balance, per Revenue Cash Account (Debit)	\$554,326.01
Cash Balance, per Non-Revenue Cash Account (Credit)	250,487.07
Balance per City Treasurer's Cash Book	\$303,838.94
	=====

EXHIBIT Z
CITY OF MANCHESTER
BALANCE SHEET—DECEMBER 31, 1921
SCHEDULE 1

REVENUE ACCOUNTS

ASSETS

ASSETS		LIABILITIES	
Cash (per Revenue Cash Account)	\$554,326.01	Current Debt:	
Taxes Receivable:		Temporary Revenue Loans	\$818,000.00
Taxes—1911	\$ 9,916.19	Appropriation Balances:	
Taxes—1912	6,518.87	Water Department	\$1,819.84
Taxes—1913	4,932.39	Rock Rimmon Park	2,050.20
Taxes—1914	6,599.58	Tax Collector's Department	675.00
Taxes—1915	5,593.20		
Taxes—1916	6,610.04	Revenue of 1921 and Prior Years	93,868.94
Taxes—1917	7,881.21	Water Revenue	
Taxes—1918	4,704.96	(Reserved for Appropriation when Col-	
Taxes—1919	6,673.70	lected)	531.06
Taxes—1920	20,627.15	Cemetery Trust Funds	
Taxes—1921	270,403.71	(Amount received for lots placed	
		under Perpetual Care)	3,864.35
Tax Titles (Purchased by City)	350,461.00	Tailings	866.45
Tax Deeds (City Possessions)	2,327.78	(Uncalled for Wages)	
Departmental Accounts Receivable:	352.14		
Health Department	\$ 9,550.02		
Highway Department	3,545.33		
School Department	184.25		
Pine Grove Cemetery	262.00		
Valley Cemetery	110.25		
Piscataqua Cemetery	26.00		
Water Department	531.06		
Total Assets	\$921,675.84	Total Liabilities	\$921,675.84

EXHIBIT Z
CITY OF MANCHESTER
BALANCE SHEET—DECEMBER 31, 1921

SCHEDULE 2

NON-REVENUE ACCOUNTS

ASSETS		LIABILITIES	
Loans Authorized:		Cash (per Non-Revenue Cash Account)	
Amoskeag Bridge	\$ 45,000.00	Revenue cash used for non-revenue purposes	\$ 250,487.07
McElwain Bridge—Plans ...	15,000.00	Appropriation Balances:	
McElwain Bridge	900,000.00	Motor Fire Apparatus	\$ 626.69
Kelley Street Sewer	100,000.00	Contagious Hospital	744.46
Highway Department—		Repairs to Spring Street School	15,732.20
Temporary Loan	32,800.00	McElwain Bridge	900,000.00
Repairs to Spring Street School	20,000.00	Weston School Equipment .	289.65
Weston School Equipment ..	\$1,114,800.00	Highway Department—	
		Trucks and Equipment	4,837.55
		Amoskeag Bridge	78,087.21
		Kelley Street Sewer	80,469.97
Discount on Bonded Debt	30,773.00	Total	\$1,080,787.73
		Less—Debit Balances—	
		New Schools , \$183,870.77	
		Weston School 5,842.93	189,712.80
		Premium on Bonded Debt	4,011.00
Total Assets	\$1,145,573.00	Total Liabilities	\$1,145,573.00

EXHIBIT Z
CITY OF MANCHESTER
BALANCE SHEET—DECEMBER 31, 1921

SCHEDULE 3

INDEBTEDNESS

ASSETS		LIABILITIES	
Sinking Funds (Cash and Securities):		Funded Debt (With Sinking Fund):	
Municipal Loan—Due 1922 ..	\$83,898.69	Amoskeag Manufacturing Com- pany Judgement—Due 1922 ...	\$ 80,000.00
Refunding Loan—Due 1927 ..	38,462.74	Refunding Loan—Due 1927 ...	50,000.00
Improvement Loan—Due 1930 ..	64,673.01	Highway—Due 1930 ..	100,000.00
Refunding Loan—Due 1925 ..	44,979.87	Refunding Loan—Due 1925 ...	50,000.00
Refunding Loan—Due 1929 ..	22,417.37	Refunding Loan—Due 1929 ...	50,000.00
	<u>\$ 254,431.68</u>		<u>\$ 330,000.00</u>
Net Bonded Debt—			
Balancing Account	3,094,868.32	Bonded Debt (Serial):	
		School Loans	\$1,423,500.00
		Highway Loans	997,500.00
		Fire Loans	80,000.00
		Cemetery Loans	25,000.00
		New Sewers	175,000.00
		Destructor Plant	120,000.00
		Hospital	45,000.00
		Refunding Water Loan	100,000.00
		Notes	53,300.00
Total Assets	<u>\$3,349,300.00</u>	Total Liabilities	<u>\$3,349,300.00</u>

EXHIBIT Z
CITY OF MANCHESTER
BALANCE SHEET—DECEMBER 31, 1921

SCHEDULE 4

TRUST FUNDS

ASSETS

Library and Cemetery Trust Funds—
Cash and Securities

\$503,591.57

LIABILITIES

Library Trust Funds:

Dean Fund \$ 13,717.56
Mary A. Elliott Fund 5,019.30
Eliza A. Eaton Fund 4,411.68
Emily A. Smith Fund 5,495.25
Michael Prout Fund 8,160.86
Moody Currier Fund 5,000.00
Income Account 890.37
Edwin F. Jones Fund 5,143.58
John Hosley Fund 5,032.33
Income Account 1,598.76

\$ 54,470.69

Cemetery Trust Funds:

Pine Grove—Perpetual Care Funds \$276,938.98
Income Account 30,454.03
Valley—Perpetual Care Funds 52,021.87
Income Account 17,622.24
Piscataqua—Perpetual Care Funds 7,120.82
Income Account 2,181.87
Merrill Yard—Perpetual Care Funds 2,087.89
Income Account 914.82
Oliver Gould Fund 500.00
Mary E. Kelley Fund 2,540.66
Mary F. Nichols Fund 543.08
Edith F. Stark Fund 1,212.10
Barton and Hill Fund 1,390.28
Lucy E. Hodge Fund 210.71
Hannah Currier Fund 676.73
E. W. Harrington Fund 2,391.95
Gale Fund 312.85

399,120.88

Suncook Valley Railroad Stock

50,000.00

Total Assets \$503,591.57

Total Liabilities

\$503,591.57

GENERAL COMMENTS

The accounting work performed by the clerks and carried on under the direction of the officials of the several departments appears in the majority to be the result of careful and conscientious effort. Nevertheless, there is one point upon which much improvement can be made, that is co-operation. At the present time there seems to be more or less lack of co-operation between the various departments. Some endeavor earnestly to carry out the system of accounting and office routine as required by the City Ordinance, while others, to a certain extent, seem to perform their work in whatever manner their fancy dictates. As the City Auditor keeps the main books of the City, I would urge greater co-operation of the other departments with this one if a satisfactory record of all the City's financial activities is to be obtained.

The manner of handling the City's accounts receivable is particularly unsatisfactory. During the progress of the audit much time was consumed in proving the departmental accounts receivable as shown by the City Auditor's ledger. Section nine of the City's Financial Ordinance requires that all departments shall transmit to the City Auditor at the end of each month a list of all unpaid accounts due the department. This list should be in detail and should support the balances as shown by the Auditor's ledger. Such lists in many cases were not obtainable. The reason for many departments failing to do this may be attributed to the negligence of the City Treasurer in notifying them what collections had been made on account of its accounts receivable. Furthermore, no one seems to assume the responsibility of collecting bills due to the City. There are on the City's books amounts due from responsible parties and should be collected. Since so much trouble seems to exist in sending out the bills, keeping an accurate list of them and collecting them, I would suggest that the City Auditor assume this duty. The City Treasurer does not have time to devote his attention to this work. I would advise the City Auditor to install a card ledger for the City's accounts receivable, send out the bills for each department and follow up the collection of same. Such a procedure would result in much income accruing to the City if this plan is followed up as it should be.

The manner in which the City Treasurer and Tax Collector must keep their money in the safe in their office is objectionable. Each uses a portion of a large safe which is not divided in a way suitable for giving either office holder his just proportion of the space provided. It should be possible for either executive to place his money under his personal lock and key. Under the present condition this cannot be done and each official must rely entirely upon the honesty and integrity of the other to handle only his own cash. A careless or unintentional confusion of the money deposited in the safe might result in a serious loss to either party without a possibility of locating the responsibility for the error.

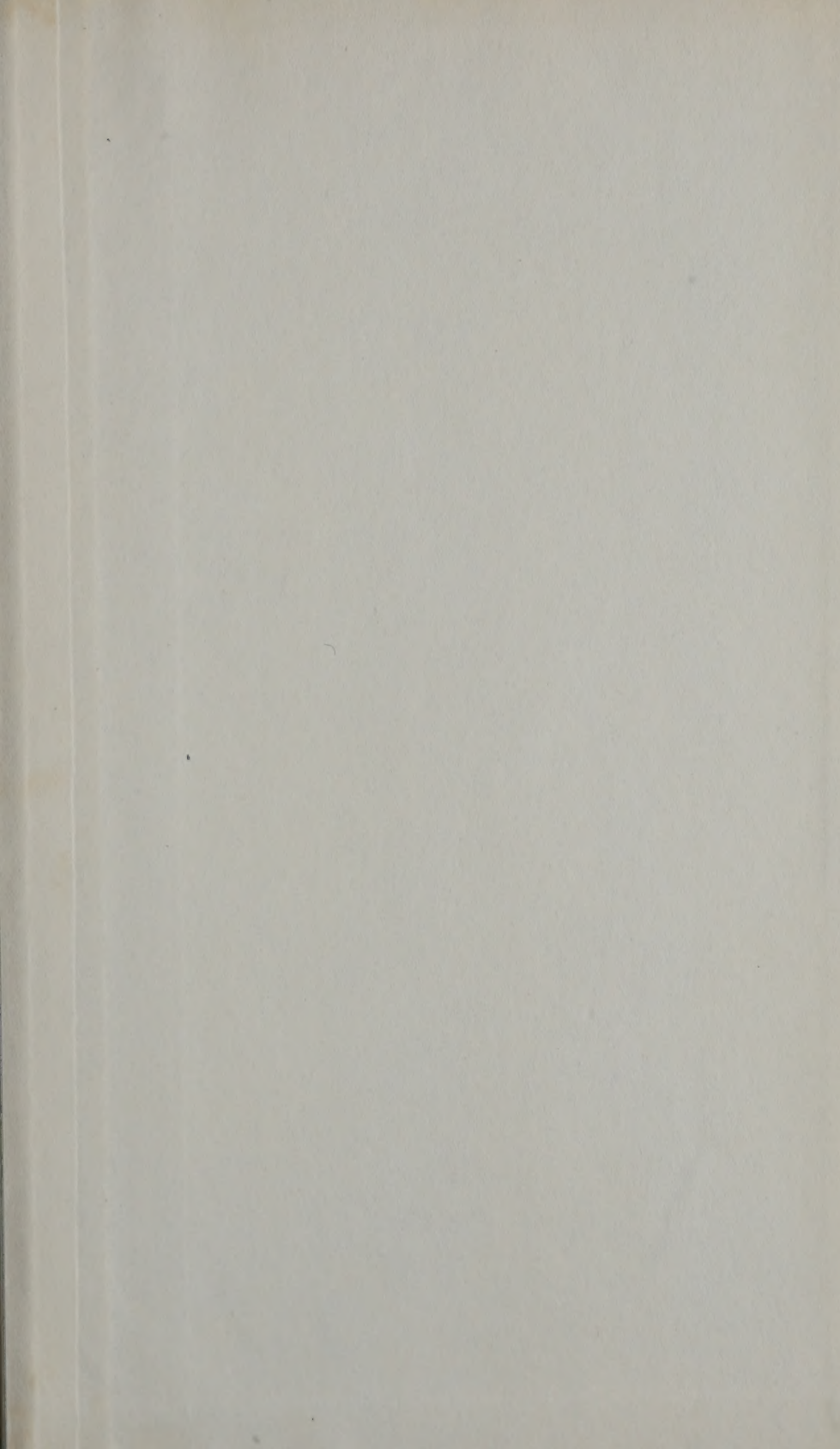
GENERAL COMMENTS

The method of recording tax titles purchased by the City and tax deeds of property taken over by the City for non-payment of taxes is totally unsuitable and inadequate. So far as I have been able to determine, there is no authentic list of tax deeds owned by the City. To rectify this chaotic condition I would recommend a scientific system of keeping an accurate list of all such property, from the time the tax title is purchased until the property is deeded to the City or finally disposed of. Unless this is done it is quite possible that the City may lose much money from such property being lost sight of or entirely overlooked. Again, the financial statement of the City does not reflect its true financial position unless this property is brought onto the books at the actual cost to the City. At the present time there is much property thus deeded to the City not appearing as an asset on the City's books. For the benefit of the City, this item should be investigated, an accurate starting point obtained and the matter properly handled and looked after in the future.

During my investigation, I observed that it was quite common to engage in the following practice. A resolution for the construction of a bridge we will assume is passed by the Board of Mayor and Aldermen. For illustration let us suppose that the resolution calls for an issue of \$100,000.00 worth of bonds. The loan is negotiated and the City receives say \$95,000.00, the bonds selling at 95. The City builds a bridge costing \$100,000.00 and has \$95,000.00 to build it with. Whence comes the other \$5,000.00? There is only one source and that is from revenue cash. Unless some provision is made for this discount, the non-revenue cash account will always be short by the difference between the amount authorized and the amount received from non-revenue loans. (Seldom is a premium received). As I stated in my comments to Exhibit Z, the non-revenue cash account is sometimes overdrawn and this partially accounts for it. Another cause is a failure to issue a loan in sufficient time to meet the expenditures for non-revenue purposes.

In conclusion, I wish to express my appreciation of the many courtesies extended to me by the Mayor, Aldermen, officials and clerks during my engagement.

30 Nov '33



New Hampshire State Library



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